



Reconstructing Accounting Ethics Through Spiritual Values: A Qualitative Study toward Sustainable Financial Reporting

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Received : June 27, 2026

Revised : July 28, 2026

Accepted : September 20, 2026

Online : September 30, 2026

Abstract

Financial reporting fraud, earnings manipulation, and symbolic sustainability disclosures continue to undermine organisational accountability, indicating that compliance-based governance mechanisms alone may be insufficient to ensure ethical reporting practices. This study explores how accounting professionals understand and experience the role of spiritual values in ethical decision-making and sustainable financial reporting. Using an interpretivist paradigm, this study employed a qualitative exploratory design involving semi-structured interviews with ten participants, comprising corporate accountants, external auditors, government auditors, accounting academics, and a finance manager. Data were analysed using thematic analysis following Braun and Clarke's procedures. The findings suggest that participants perceive spiritual values—including honesty, trustworthiness (*amanah*), integrity, moral responsibility, and transcendental awareness—as important sources of internal moral guidance in professional practice. These values were perceived to support ethical awareness and the maintenance of ethical integrity when participants faced professional pressures. Participants further associated spiritual values with transparency, accountability, and responsible financial reporting practices. The findings also highlight ethical resilience as an interpretive concept that helps explain how professionals maintain ethical commitments under organisational pressure. This study contributes to the accounting ethics literature by providing qualitative insights into the role of internally driven values in supporting ethical reporting practices beyond formal compliance mechanisms. The findings offer practical implications for organisations, professional accounting bodies, and educational institutions seeking to strengthen ethical awareness and reporting integrity.

Keywords: *Spiritual Values, Accounting Ethics, Ethical Resilience, Sustainable Financial Reporting, Qualitative Study.*

INTRODUCTION

Over the past few decades, the global business environment has experienced numerous financial reporting scandals involving earnings manipulation, fraud, asset misappropriation, and misleading disclosures. These cases have not only resulted in significant economic losses but have also undermined public trust in business institutions, auditors, and the accounting profession. Such phenomena indicate that accounting standards, regulatory frameworks, internal control systems, and corporate governance mechanisms have not always been entirely effective in preventing unethical financial reporting practices and corporate financial misconduct (Mintz, 2021; Rezaee & Tuo, 2021; Velte, 2023). Furthermore, sustainability reporting practices continue to face criticism due to symbolic disclosures, impression management, and greenwashing activities, reflecting a potential gap between formal disclosure compliance and genuine ethical commitment (Gray, 2020; Velte, 2022; Mateo-Márquez et al., 2022).

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In response to these challenges, organizational transparency, accountability, and sustainability reporting have increasingly become central elements of contemporary corporate governance and business practice. Sustainability and ESG reporting frameworks are expected to provide stakeholders with more relevant information regarding corporate economic, social, and environmental impacts. However, the increasing volume of sustainability disclosures does not necessarily guarantee substantive transparency or accountability. Previous studies have identified persistent concerns regarding selective disclosure, symbolic reporting, and the potential disconnection between formal sustainability commitments and actual organizational practices (Roszkowska-Menkes et al., 2023). Therefore, the effectiveness of sustainability reporting depends not only on compliance with reporting frameworks but also on the ethical commitment underlying organizational decision-making and disclosure practices.

From a broader perspective, ethical problems in accounting are not solely caused by weak regulations or insufficient oversight. Many accounting and auditing decisions are made in complex situations where technical standards cannot always provide clear guidance. Under such circumstances, individual integrity, moral awareness, and ethical judgment become critical determinants of professional behavior (Rest, 1986; Said et al., 2025). Consequently, increasing academic attention has been directed toward the role of spiritual values as an internal ethical foundation capable of strengthening moral responsibility and ethical decision-making within organizations (Hassan & Harahap, 2021; Fernando & Jackson, 2022).

Spiritual values such as honesty, trustworthiness (*amanah*), integrity, sincerity, moral responsibility, and transcendental awareness are believed to foster stronger self-regulation than approaches based solely on compliance (Fry, 2003; Hassan & Harahap, 2021). Within accounting practice, these values can enhance transparency, accountability, and the integrity of financial reporting while encouraging professionals to act ethically based on internal moral consciousness rather than fear of sanctions (Alsaadi et al., 2023; Lestari & Mulawarman, 2022).

Although governance mechanisms, professional codes of ethics, and regulatory compliance remain essential in promoting ethical behaviour, these approaches largely rely on external control, monitoring systems, and formal sanctions (Rezaee & Tuo, 2021; Adams, 2022). In contrast, spiritual values function as an internal moral compass that guides ethical judgement even in situations where formal regulations provide limited guidance (Fry, 2003; Hassan & Harahap, 2021). Unlike compliance-based ethics, spirituality encourages self-regulation, intrinsic moral responsibility, and ethical consistency rooted in personal conscience, thereby strengthening ethical behaviour beyond externally imposed controls (Fernando & Jackson, 2022; Alsaadi et al., 2023).

Previous research has generally examined spirituality, religiosity, ethical awareness, and ethical decision-making as related but often separately investigated areas of inquiry. While existing studies provide important insights into the role of personal religious and spiritual values in professional ethical behaviour, they also highlight the need to better understand how such values interact with organisational contexts and professional pressures (Liyanapathirana & Akroyd, 2022; Kportorgbi et al., 2022; West & Curtis, 2021). Limited attention has been given to how these dimensions are interconnected within the lived experiences of accounting professionals when they encounter ethical dilemmas and tensions between personal and organisational values. Therefore, qualitative inquiry remains necessary to explore how accounting professionals understand spiritual values as an internal source of ethical guidance and how these values are perceived to support ethical integrity, transparency, accountability, and sustainable financial reporting practices.

Based on these considerations, this study aims to explore how accounting professionals understand and experience the role of spiritual values in ethical decision-making and financial reporting practices. More specifically, the study examines how participants describe the role of

spiritual values in maintaining ethical integrity when facing professional pressures and how they perceive the relevance of these values to transparency, accountability, and sustainable financial reporting.

Accordingly, this study addresses the following research questions:

1. RQ1: How do accounting professionals understand the role of spiritual values in ethical decision-making?
2. RQ2: How do accounting professionals describe the role of spiritual values in maintaining ethical integrity under professional pressures?
3. RQ3: How do accounting professionals perceive the relevance of spiritual values to transparency, accountability, and sustainable financial reporting practices?

This study offers several contributions to the accounting ethics and sustainability reporting literature. First, it provides qualitative insights into how accounting professionals understand spiritual values as an internal source of ethical guidance alongside formal governance mechanisms, regulatory compliance, and professional codes of ethics. Second, the study pays particular attention to how participants describe maintaining ethical integrity under organisational pressure, which is interpreted through the concept of ethical resilience. Finally, the study provides insights into how participants connect spiritual values with transparency, accountability, and responsible financial reporting practices.

LITERATURE REVIEW

Spiritual Values

Spiritual values have received increasing attention in accounting and organizational studies as an important foundation for ethical behavior and sustainable professional practices. In a professional context, spirituality extends beyond religious practices and encompasses honesty, integrity, trustworthiness (*amanah*), moral responsibility, and transcendent awareness, which may influence individual decision-making processes (Fry, 2003; Hassan & Harahap, 2021). Recent empirical research further indicates that spirituality and religiosity can positively influence accountants' ethical decision-making and moral judgment, particularly when professionals encounter complex ethical situations (Liyanapathirana & Akroyd, 2022; Pong & Fong, 2023). These values can therefore function as an internal moral compass that guides individuals in distinguishing between ethical and unethical actions in complex professional situations.

Within the accounting profession, spiritual values may serve as an internal source of ethical guidance that complements formal regulations and organizational governance systems. Unlike compliance-based approaches that rely heavily on external monitoring, spirituality may encourage self-regulation, moral accountability, and professional responsibility grounded in internal ethical consciousness (Fernando & Jackson, 2022). Recent empirical studies have further demonstrated that moral recognition, moral judgment, intrinsic religious orientation, and social responsibility are important factors shaping ethical decision-making among professional accountants (Ishwara & Mekonnen, 2024; Kporgbi et al., 2022). These findings suggest that ethical behaviour cannot rely solely on external rules and professional codes but is also influenced by internally held moral and spiritual values. Accordingly, spiritual values may support accounting professionals in maintaining professional integrity and ethical commitment when facing complex organizational demands and ethical pressures.

In this study, spiritual values are understood broadly as internal moral principles that shape how accounting professionals perceive responsibility, make ethical judgments, and respond to professional pressures. Within the Indonesian context, these values may include honesty, integrity, trustworthiness (*amanah*), justice, responsibility, and concern for the broader social consequences of organisational decisions. Islamic values, including *amanah*, have been recognised as important

ethical principles that can guide business and accounting practices beyond purely economic considerations (Efferin & Hutomo, 2021; [Ahsan et al., 2024](#)). Recent research in Indonesia further highlights the potential of spirituality-based values to strengthen accountability, ethical behaviour, and sustainability-oriented organisational practices (Karyada & Sabaruddin, 2025). Accordingly, spirituality in this study is viewed not merely as a personal belief but as a potential internal foundation for ethical responsibility and professional integrity in accounting practice.

Ethical Awareness and Maintaining Ethical Integrity under Professional Pressure

Ethical awareness refers to an individual's ability to recognise the moral dimensions of a decision and evaluate the ethical consequences of alternative courses of action ([Rest, 1986](#)). In accounting and auditing practices, ethical awareness is particularly important because many professional decisions involve situations that cannot be fully resolved through technical standards and formal regulations alone ([Mintz, 2021](#)). Recent empirical research further demonstrates that ethical awareness is closely associated with ethical judgment and constitutes an important component of accountants' ethical decision-making processes ([Liyanapathirana & Low, 2024](#); [Ishwara & Mekonnen, 2024](#)). These findings suggest that the quality of professional judgment depends not only on technical competence but also on the ability to recognise moral issues, exercise ethical judgment, and maintain a commitment to ethical principles.

Accounting professionals frequently encounter organisational pressures arising from performance targets, reporting deadlines, client demands, conflicts of interest, and obedience to superior authority. Such pressures may create ethical dilemmas and increase the risk that professional judgment is influenced by organisational interests rather than ethical considerations ([Rezaee & Tuo, 2021](#)). Recent evidence further shows that obedience pressure can reduce auditors' ethical decision-making when professional demands conflict with ethical standards, demonstrating the vulnerability of ethical judgment under organisational pressure (Yulianto & Sari, 2025). Studies of professional accountants also emphasise that ethical decision-making is influenced by multiple individual, organisational, and situational factors rather than by professional knowledge alone ([Astuti & Solovida, 2023](#); [Liyanapathirana & Low, 2024](#)). Therefore, understanding how accounting professionals maintain ethical integrity when facing such pressures is essential for examining ethical behaviour within accounting practice.

Spiritual values may support ethical awareness by providing an internal source of moral guidance that helps individuals remain committed to ethical principles when facing professional pressures ([Hassan & Harahap, 2021](#); [Said et al., 2025](#)). Recent research suggests that religious orientation and moral intensity can influence accountants' recognition and evaluation of ethical issues, indicating that internally held values may complement formal professional rules in the ethical decision-making process ([Ishwara & Mekonnen, 2024](#); [Liyanapathirana & Low, 2024](#)). In this context, the study pays particular attention to participants' accounts of maintaining ethical commitments under pressure. These accounts are interpreted through the concept of ethical resilience, understood here as the capacity to sustain ethical integrity and professional responsibility when confronting challenging organisational or professional circumstances.

Transparency and Accountability in Financial Reporting

Transparency and accountability are fundamental principles of financial and sustainability reporting because they enable stakeholders to evaluate organisational decisions, performance, and impacts. Transparency requires information to be relevant, reliable, complete, and sufficiently balanced, whereas accountability reflects an organisation's responsibility to explain and justify its decisions and actions to affected stakeholders ([Gray, 2020](#); [GRI, 2023](#)). Recent research has increasingly emphasised that the quality of sustainability reporting depends on multiple factors,

including corporate governance, stakeholder involvement, external institutional pressures, and the methods used to assess disclosure quality (Wijaya & Sujana, 2025). Furthermore, evidence from Indonesia suggests that the existence of sustainability reporting alone does not necessarily translate into improved financial reporting quality, highlighting the importance of substantive transparency rather than symbolic compliance (Almalita & Kusuma, 2026). These findings indicate that transparency should be understood not merely as the availability of information but also in terms of its quality, completeness, and usefulness for stakeholder evaluation.

Transparent reporting depends not only on compliance with reporting standards but also on mechanisms that enhance the credibility and reliability of disclosed information. Sustainability reporting assurance has received increasing attention because external assurance may strengthen stakeholder confidence and improve the quality of assurance statements provided with sustainability reports (Harindahyani & Agustia, 2023). Recent evidence from Indonesian listed companies further indicates that sustainability governance mechanisms, including the existence of sustainability committees, can influence the adoption of sustainability reporting assurance and contribute to stronger reporting credibility (Utami et al., 2024). Nevertheless, research also identifies continuing inconsistencies and ambiguities in sustainability assurance processes, suggesting that assurance practices themselves require professional competence, industry knowledge, and greater transparency (Rafiq et al., 2024). Accordingly, meaningful accountability requires not only disclosure but also credible processes for evaluating and assuring the quality of reported information.

The maintenance of ethical integrity under professional pressure is also closely related to transparency and accountability in financial reporting. Recent evidence indicates that ethical leadership and ethical climate can contribute to improved financial reporting quality by fostering honesty, accountability, and responsible professional behaviour among accounting professionals (Nugraha et al., 2025). Other recent research likewise demonstrates that personal ethical attributes, including integrity, accountability, professional competence, and self-discipline, can positively influence the quality and reliability of financial reporting (Oseni, 2025). Furthermore, emerging research in Indonesia suggests that professional accounting ethics may strengthen financial reporting quality, whereas excessive compliance or obedience pressure can compromise reporting integrity (Manurung, 2025). Therefore, professionals who maintain ethical commitments under competing organisational demands may be better positioned to support objective, balanced, and truthful disclosure.

Sustainable Financial Reporting and Stakeholder Trust

Sustainable financial reporting refers to a reporting approach that extends beyond conventional economic information to include environmental, social, and governance (ESG) aspects relevant to organisational sustainability (IFRS Foundation, 2023; Adams, 2022). The quality and credibility of such reporting are closely related to the transparency and accountability practiced within an organisation.

Previous studies suggest that transparency may reduce information asymmetry and support organisational legitimacy among stakeholders (Velte, 2022). When organisations provide honest, complete, and reliable information, stakeholders may develop greater confidence in organisational reporting, including investors, regulators, customers, and the wider community (Mayer et al., 1995).

Stakeholder trust is therefore relevant to understanding the broader implications of ethical and responsible reporting practices. Recent evidence also indicates that organisational commitment and governance practices influence the quality of ESG reporting in Asian companies (Abdul Rahman & Alsayegh, 2021). However, this qualitative study does not seek to test causal

relationships among these concepts. Instead, it explores how accounting professionals perceive the connections between spiritual values, ethical responsibility, transparency, accountability, and sustainable financial reporting.

Theoretical Sensitising Framework

This study is informed by Stakeholder Theory (Freeman, 1984) and Spiritual Leadership Theory (Fry, 2003). Stakeholder Theory highlights the responsibility of organisations toward a broad range of stakeholders and emphasises the importance of transparent, accountable, and responsible organisational practices (Freeman, 1984; Adams, 2022).

Spiritual Leadership Theory provides a complementary perspective by explaining the potential role of internally held values, meaning, and moral responsibility in shaping individual and organisational behaviour (Fry, 2003; Fernando & Jackson, 2022). In the present study, these theoretical perspectives are not used to test predetermined causal relationships. Instead, they serve as sensitising theoretical lenses that assist in interpreting how participants understand the relationship between spiritual values, ethical responsibility, and reporting practices.

Accordingly, the study explores several interconnected areas: spiritual values, ethical awareness, the maintenance of ethical integrity under professional pressure, transparency, accountability, and sustainable financial reporting. The relationships among these areas are explored through participants' experiences and interpretations rather than treated as predetermined causal pathways.

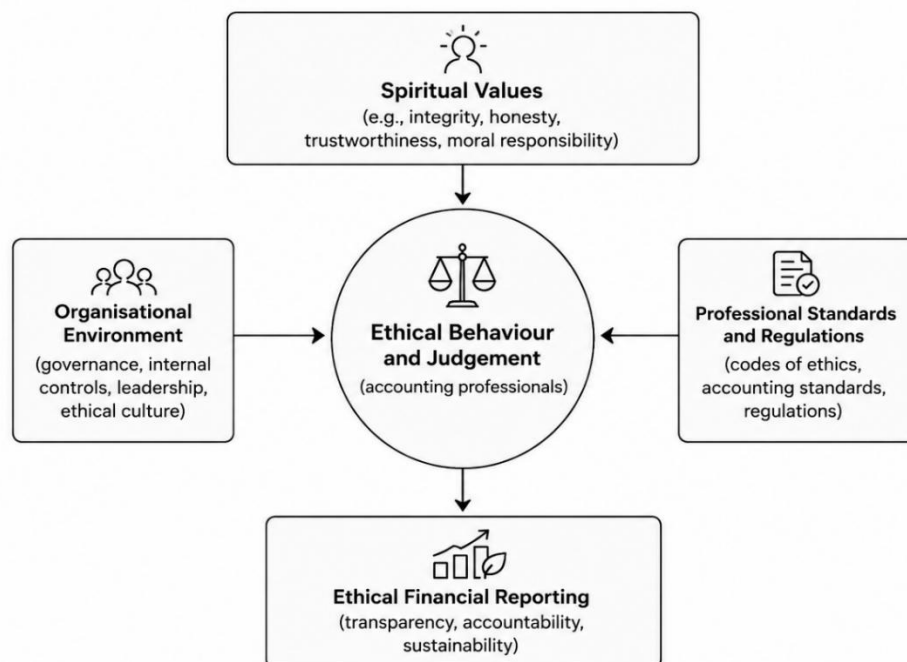


Figure 1. Conceptual Framework of Spiritual Values and Ethical Financial Reporting

Figure 1 presents the conceptual framework of this study. The framework illustrates how spiritual values may serve as an internal source of moral guidance for accounting professionals. Ethical behaviour and professional judgement are also shaped by the organisational environment and professional standards and regulations. Together, these elements provide an interpretive foundation for understanding ethical financial reporting characterised by transparency, accountability, and sustainability. The framework is used as a sensitising guide for interpreting participants' experiences and does not represent a statistically tested causal model.

RESEARCH METHOD

Research Design

This study adopted an interpretivist paradigm and employed a qualitative exploratory research design to explore how accounting professionals understand and experience the role of spiritual values in ethical decision-making and financial reporting practices. An interpretivist approach was considered appropriate because ethical decision-making and spirituality are socially constructed phenomena that are best understood through participants' subjective experiences, meanings, and professional interpretations rather than through objective measurement. Therefore, this approach enabled an in-depth exploration of how accounting professionals understand and internalise spiritual values when confronting ethical dilemmas and reporting pressures (Creswell & Poth, 2024; Patton, 2021).

The study focused on accounting professionals in Indonesia and sought to capture diverse perspectives from different professional contexts. The qualitative exploratory design was selected because the study aimed to understand participants' interpretations and experiences rather than test predetermined causal relationships among spiritual values, ethical awareness, ethical integrity, transparency, accountability, and sustainable financial reporting.

Participants and Data Collection

All ten participants provided written responses based on their professional experiences and perspectives. The written responses constituted the primary qualitative data for the study and were subsequently analysed using thematic analysis. Participant identities were protected through the use of anonymised participant codes to maintain confidentiality.

Table 1. Participant Profile

Participant Code	Professional Role	Sector/Institution	Professional Experience
P1	Corporate Accountant / Budget Controller	Private Company (PT Sriwijaya Propindo Utama – Lombok Epicentrum Mall)	10 years
P2	Corporate Accountant / Director	DES Consultants	12 years
P3	Corporate Accountant	Corporate/Private Sector	2 years
P4	External Auditor	Audit/Public Accounting Sector	10 years
P5	External Auditor	Audit/Public Accounting Sector	20 years
P6	Government Auditor (Auditor Ahli Muda)	Inspectorate of West Nusa Tenggara Province	9 years
P7	Government Auditor (Auditor Ahli Pertama)	Inspectorate of West Nusa Tenggara Province	5 years
P8	Accounting Academic (Lecturer/Lektor)	University	23 years of teaching experience
P9	Accounting Academic (Lektor)	University	More than 20 years of teaching experience

Participant Code	Professional Role	Sector/Institution	Professional Experience
P10	Finance Professional	Private Hospital/Healthcare Sector	9 months

Primary data were collected through an open-ended qualitative questionnaire consisting of semi-structured questions. The questionnaire was developed based on previous studies and the objectives of the present study concerning spirituality, ethical awareness, professional ethics, transparency, accountability, and sustainable financial reporting ([Hassan & Harahap, 2021](#); [Alsaadi et al., 2023](#)).

The use of open-ended questions allowed participants to express their experiences, interpretations, and perspectives in their own words while ensuring that the main topics relevant to the research questions were addressed consistently across all participants. The questionnaire explored participants' views regarding the role of spiritual values in professional decision-making, ethical dilemmas, organisational pressures, reporting integrity, transparency, accountability, and stakeholder responsibility.

All ten participants provided written responses based on their professional experiences and perspectives. The written responses constituted the primary qualitative data for the study and were subsequently analysed using thematic analysis. Participant identities were protected through the use of anonymised participant codes to maintain confidentiality.

All interviews were conducted individually and recorded with participants' informed consent. The interviews were subsequently transcribed for thematic analysis. Participant identities were protected through the use of participant codes to maintain confidentiality and anonymity.

Data Analysis

The collected data were analysed using thematic analysis following [Braun and Clarke \(2021\)](#). The analytical process involved an iterative examination of participants' written responses to identify patterns of meaning related to spiritual values, ethical decision-making, professional pressure, transparency, accountability, and financial reporting practices.

First, the researcher repeatedly read the written responses to become familiar with the data. Second, meaningful statements relevant to the research questions were identified and assigned initial codes. Third, similar codes were compared and grouped into broader categories. Fourth, potential themes were developed and reviewed through comparison with the original written responses. Fifth, each theme was refined, defined, and named according to its interpretive meaning. Finally, the themes were interpreted in relation to the research questions, relevant literature, Stakeholder Theory, and Spiritual Leadership Theory.

The analysis was conducted iteratively through continuous comparison among participants' written responses. This process enabled the identification of recurring patterns as well as similarities and differences across professional perspectives. The analysis resulted in five major themes: (1) spiritual values as an internal ethical control mechanism; (2) honesty and trustworthiness (*amanah*) as the foundation of ethical integrity; (3) maintaining ethical integrity under professional pressure; (4) spiritual values as a safeguard against financial reporting manipulation; and (5) reconstructing sustainable financial reporting through spiritual values.

Table 2. Examples of the Thematic Analysis Process

Raw Extract / Written Response	Initial Code	Category	Final Theme
Participants described spiritual values as providing moral guidance when making professional decisions.	Spirituality as moral guidance	Internal moral orientation	Theme 1: Spiritual Values as an Internal Ethical Control Mechanism
Participants emphasised that awareness of moral and spiritual responsibility encourages them to reflect before making decisions.	Moral responsibility and self-reflection	Ethical self-control	Theme 1: Spiritual Values as an Internal Ethical Control Mechanism
Participants associated honesty with the obligation to provide truthful financial information.	Commitment to honesty	Ethical integrity	Theme 2: Honesty and Trustworthiness (<i>Amanah</i>) as the Foundation of Ethical Integrity
Participants described <i>amanah</i> as a responsibility to maintain trust and avoid actions that could mislead others.	Trustworthiness and responsibility	Professional trust	Theme 2: Honesty and Trustworthiness (<i>Amanah</i>) as the Foundation of Ethical Integrity
Participants reported that professionals may face pressure from superiors, organisational interests, or conflicting expectations.	Organisational and professional pressure	Ethical challenges	Theme 3: Maintaining Ethical Integrity under Professional Pressure
Participants emphasised the importance of maintaining principles and professional integrity despite difficult situations.	Resistance to unethical pressure	Ethical resilience	Theme 3: Maintaining Ethical Integrity under Professional Pressure
Participants indicated that ethical values help professionals refuse or question	Resisting misleading reporting	Protection against manipulation	Theme 4: Spiritual Values as a Safeguard against Financial

Raw Extract / Written Response	Initial Code	Category	Final Theme
actions that may result in misleading financial information.			Reporting Manipulation
Participants viewed honesty, independence, and moral responsibility as important safeguards when formal rules alone are insufficient.	Internal ethical safeguard	Reporting integrity	Theme 4: Spiritual Values as a Safeguard against Financial Reporting Manipulation
Participants associated responsible reporting with honesty, transparency, and accountability rather than technical compliance alone.	Responsible and transparent reporting	Accountability in reporting	Theme 5: Reconstructing Sustainable Financial Reporting through Spiritual Values
Participants perceived spiritual and ethical values as supporting professional responsibility toward stakeholders and the long-term consequences of reporting decisions.	Stakeholder responsibility	Sustainable reporting orientation	Theme 5: Reconstructing Sustainable Financial Reporting through Spiritual

Trustworthiness and Research Ethics

To enhance the trustworthiness of the findings, this study adopted the criteria proposed by [Lincoln and Guba \(1985\)](#), namely credibility, transferability, dependability, and confirmability. Credibility was strengthened through repeated examination of participants' written responses and comparison of perspectives across different categories of participants. Transferability was supported by providing descriptions of the research context, participant characteristics, and research procedures. Dependability was supported through systematic documentation of the analytical process, including coding procedures and theme development. Confirmability was addressed by grounding the interpretation of the findings in participants' narratives and maintaining an audit trail of analytical decisions.

Ethical considerations were maintained throughout the study. Participation was voluntary, and informed consent was obtained before participants completed the questionnaire. Confidentiality and anonymity were protected through the use of participant codes, and participants were informed of their right to withdraw from the study at any stage without negative consequences.

FINDINGS AND DISCUSSION

Spiritual Values as an Internal Ethical Control Mechanism

The findings indicate that spiritual values function as an internal ethical control mechanism that guides professional behaviour among accountants and auditors. Participants perceived spirituality as an important source of moral guidance influencing decision-making, professional judgement, and ethical conduct. Rather than relying solely on regulations and external supervision, participants emphasised the importance of internal moral awareness in maintaining ethical standards.

One participant stated in the written questionnaire:

"Spiritual values become a moral compass when I face pressure from clients or encounter ethical dilemmas during the audit process."

This statement illustrates how spiritual values may operate as an internal reference point when professionals encounter situations involving competing interests and ethical uncertainty. The participant's account suggests that formal standards and professional regulations are important but may not always be sufficient to address the moral dimensions of complex professional decisions.

Similar perspectives were also reflected in the written responses of other participants, who emphasised the importance of internal moral awareness, personal responsibility, and spiritual principles in guiding ethical professional behaviour.

The findings suggest that spirituality may support self-control and ethical accountability in professional practice. This interpretation is consistent with [Hassan and Harahap \(2021\)](#), who argue that spirituality promotes moral awareness and ethical behaviour beyond the requirements of formal compliance. The findings also resonate with Spiritual Leadership Theory proposed by [Fry \(2003\)](#), which highlights the role of internally held values, meaning, and moral responsibility in shaping individual behaviour within organisations.

Furthermore, [Fernando and Jackson \(2022\)](#) emphasise that workplace spirituality may foster moral commitment and sustained professional responsibility. In the present study, participants' accounts indicate that spiritual values are perceived as an additional internal source of ethical guidance alongside professional standards, organisational governance, and regulatory requirements.

The findings therefore suggest that spiritual values should not be understood as replacing formal control mechanisms. Instead, they may complement external governance by strengthening internal moral awareness and encouraging professionals to reflect on the ethical consequences of their decisions. This perspective is relevant to accounting practice because financial reporting often involves professional judgement in situations where compliance alone may not fully determine the most ethically appropriate course of action.

The findings are also consistent with [Purwanti et al. \(2025\)](#), who highlighted the importance of sustainability accounting practices in improving transparency and strengthening stakeholder confidence through responsible reporting. Taken together, the findings suggest that spiritual values may contribute to ethical accounting practice by supporting internally driven responsibility and professional integrity.

Honesty and Trustworthiness (*Amanah*) as the Foundation of Ethical Integrity

The second theme concerns the importance of honesty and trustworthiness as foundations of ethical integrity in accounting and auditing practice. Participants identified honesty and trustworthiness as important values supporting transparency, reliability, and fairness in financial

reporting. Trustworthiness, particularly the concept of *amanah*, was understood as a moral responsibility associated with carrying out professional duties responsibly and maintaining the confidence of those who rely on financial information.

One participant stated in the written questionnaire:

“Financial statements should reflect the actual condition of the organisation without manipulation or distortion.”

This statement reflects the participant's emphasis on truthful representation as a central element of professional responsibility. The account suggests that financial reporting is not viewed merely as a technical process of complying with accounting standards but also as an ethical responsibility to communicate information faithfully.

Similar views were reflected in the written responses of other participants, who emphasised honesty, responsibility, and the importance of providing reliable financial information to those who depend on it.

The findings indicate that ethical integrity may be strengthened when professional responsibilities are understood as both technical and moral commitments. Accounting professionals are responsible not only for preparing or examining financial information but also for considering the consequences of inaccurate or misleading information for investors, regulators, employees, and other stakeholders.

This finding is consistent with [Alsaadi et al. \(2023\)](#), who identify honesty and trustworthiness as important dimensions of spiritual ethics that may contribute to reporting quality and professional accountability. Similarly, [Mintz \(2021\)](#) identifies integrity as a fundamental principle of accounting ethics because professional judgement requires a commitment to honesty even when individuals encounter conflicting interests or organisational pressures.

Furthermore, [Said et al. \(2025\)](#) highlight the importance of ethical awareness and moral commitment in supporting the quality of professional judgement and ethical decision-making. The present findings complement this perspective by illustrating how participants connected honesty and trustworthiness with their understanding of professional responsibility.

Within the Indonesian context, the concept of *amanah* provides an important moral perspective for understanding professional accountability. *Amanah* refers broadly to the responsibility to fulfil a trust or obligation faithfully. In accounting practice, this perspective may reinforce the understanding that financial information is prepared and communicated not only for organisational purposes but also for the benefit of parties who depend on its reliability.

The findings therefore suggest that honesty and trustworthiness function as important foundations of ethical integrity. Participants' written responses indicate that these values are relevant to maintaining the credibility of financial reporting and encouraging professionals to avoid practices involving manipulation, distortion, or misleading disclosure.

Maintaining Ethical Integrity under Professional Pressure

The third theme concerns the challenges faced by accounting professionals when confronting professional and organisational pressures. The findings indicate that professionals may encounter pressures arising from reporting deadlines, performance targets, client expectations, and organisational demands. Such circumstances can create ethical dilemmas and challenge professional judgement.

One participant stated in the written questionnaire:

“When facing difficult situations, spiritual values remind me that professional responsibility is not only accountable to the organisation but also to a higher moral responsibility.”

This statement highlights the importance participants placed on maintaining ethical commitments when organisational expectations conflict with personal moral values. The participant's account suggests that spiritual values may provide an internal basis for reflecting on professional responsibilities beyond immediate organisational demands.

In this study, these accounts are interpreted through the concept of ethical resilience. Ethical resilience refers to the capacity to maintain ethical integrity and professional responsibility when confronting difficult circumstances, competing interests, or professional pressures. The concept is used here as an interpretive lens for understanding how participants described their efforts to remain committed to ethical principles.

The findings are consistent with [Rezaee and Tuo \(2021\)](#), who identify professional and organisational pressures as important factors associated with unethical reporting behaviour. Accounting professionals may face situations in which the interests of management, clients, or other organisational actors create pressure to compromise professional judgement.

However, The participant's written response suggests that internal moral values may help professionals maintain their commitment to ethical conduct in such circumstances. Spiritual values were described as reminding individuals of broader moral responsibilities and encouraging them to maintain objectivity and professional integrity.

This interpretation is also consistent with [Rest's \(1986\)](#) perspective on moral awareness, which emphasises the importance of recognising the ethical dimensions of professional decisions. [Said et al. \(2025\)](#) similarly demonstrate the importance of ethical awareness and moral commitment in supporting professional judgement when individuals encounter conflicts of interest and organisational pressures.

The findings do not establish a causal relationship between spirituality and ethical behaviour. Instead, they suggest that participants perceived spiritual values as an important internal source of moral support when attempting to maintain ethical integrity under pressure.

Therefore, ethical resilience can be understood as a useful interpretive concept for explaining participants' written responses of how internally held values may support the maintenance of professional integrity in challenging circumstances. This perspective highlights the importance of considering not only external governance mechanisms but also the internal moral resources available to accounting professionals.

Spiritual Values as a Safeguard against Financial Reporting Manipulation

A significant theme emerging from the analysis concerns the perceived role of spiritual values in discouraging financial reporting manipulation. Participants viewed spirituality as an internal ethical safeguard that reinforces commitment to truthful disclosure and professional responsibility.

Opportunities for manipulation may arise because of organisational pressures, performance expectations, conflicts of interest, or attempts to present a more favourable financial position. In such circumstances, participants emphasised the importance of internal moral awareness in supporting honest professional judgement.

One participant stated in the written questionnaire:

“Spiritual values help me maintain independence and objectivity. Even when there is pressure to overlook certain issues, I feel responsible for providing an honest professional opinion.”

This statement demonstrates the importance of independence and objectivity in the participant's understanding of professional responsibility. It also illustrates how spiritual values were perceived as supporting resistance to pressures that could compromise professional judgement.

The findings suggest that spiritual values may strengthen ethical sensitivity and reinforce commitments to honesty, accountability, and professional responsibility. This interpretation is consistent with [Alsaadi et al. \(2023\)](#) and [Lestari and Mulawarman \(2022\)](#), who argue that spiritual awareness may support ethical decision-making and discourage unethical behaviour.

The present findings also complement the work of [Rezaee and Tuo \(2021\)](#), who emphasise the importance of ethical governance and professional responsibility in preventing unethical reporting practices. While formal governance mechanisms, internal controls, and regulatory requirements remain essential, participants' written responses suggest that internal moral values may provide an additional layer of ethical protection.

From this perspective, spirituality should not be viewed as a substitute for effective governance, auditing standards, or internal control systems. Instead, it may function as a complementary source of moral guidance that encourages professionals to reflect on the ethical consequences of their decisions.

The findings therefore suggest that spiritual values may serve as an informal ethical safeguard against financial reporting manipulation by supporting honesty, independence, objectivity, and professional responsibility. These internal values may be particularly relevant when professionals encounter situations in which formal rules alone are insufficient to resolve ethical conflicts.

Reconstructing Sustainable Financial Reporting through Spiritual Values

The final theme highlights participants' perspectives regarding the relevance of spiritual values to sustainable financial reporting. Participants emphasised that responsible reporting cannot be understood solely as a technical exercise involving compliance with regulations and reporting standards. Instead, they associated sustainable reporting with broader ethical commitments, including honesty, integrity, accountability, and moral responsibility.

One participant stated in the written questionnaire:

"Sustainable financial reporting begins with the values held by individuals. Without ethical awareness and moral responsibility, reporting standards alone cannot guarantee reporting quality."

This statement reflects the view that the quality of reporting depends not only on the existence of standards but also on how those standards are interpreted and implemented by the individuals responsible for preparing, reviewing, and communicating information.

The findings suggest that spiritual values may contribute to sustainable financial reporting by encouraging professionals to consider the broader consequences of reporting decisions. Transparent and accountable reporting practices were perceived as important because financial and sustainability information may affect a wide range of stakeholders.

This interpretation is consistent with Stakeholder Theory, which emphasises organisational responsibilities toward multiple stakeholder groups rather than focusing exclusively on short-term economic interests ([Freeman, 1984](#)). From this perspective, ethical reporting involves recognising the importance of providing reliable and responsible information to parties affected by organisational activities.

The findings also support previous discussions in the sustainability reporting literature concerning the importance of transparency, accountability, and organisational responsibility (Adams, 2022; Velte, 2022). Participants' accounts suggest that these principles are not only institutional requirements but may also be supported by internally held moral values.

However, the findings should not be interpreted as demonstrating that spiritual values automatically produce sustainable financial reporting. Rather, participants perceived a meaningful connection between internally held ethical values and their understanding of responsible reporting practices.

The findings therefore indicate that sustainable financial reporting may be understood as a value-driven practice in which technical competence, professional standards, governance mechanisms, and ethical responsibility operate together. Spiritual values may contribute to this process by providing an internal source of moral guidance that supports honesty, integrity, accountability, and responsible professional judgement.

Synthesis of Findings

Overall, the five themes demonstrate how participants understood the role of spiritual values within accounting and financial reporting practice. The findings indicate that spiritual values were perceived as an internal source of ethical guidance, while honesty and trustworthiness were regarded as important foundations of professional integrity.

Participants also described the challenges associated with maintaining ethical commitments under professional and organisational pressures. These written responses were interpreted through the concept of ethical resilience, which highlights the capacity to sustain ethical integrity when encountering difficult circumstances.

Furthermore, participants associated spiritual values with resistance to financial reporting manipulation and with broader commitments to transparent, accountable, and responsible reporting practices. Taken together, these findings suggest that ethical reporting cannot depend exclusively on external control mechanisms.

The analysis therefore points to a complementary relationship between external governance mechanisms and internal moral responsibility. Regulations, professional standards, auditing procedures, and organisational controls remain essential for ensuring accountability. At the same time, participants' written responses suggest that internally held values may influence how professionals interpret and respond to ethical challenges in practice.

Interpretive Implications

The findings can be interpreted through the complementary perspectives of Stakeholder Theory and Spiritual Leadership Theory. Stakeholder Theory provides a framework for understanding why transparency, accountability, and responsible reporting are important for organisations and their broader stakeholders. Spiritual Leadership Theory provides an additional perspective for understanding how internally held values, meaning, and moral responsibility may influence individual behaviour.

Rather than proposing a predetermined causal sequence, the present study identifies a set of interconnected themes emerging from participants' written responses. Spiritual values were associated with internal moral guidance; honesty and trustworthiness were associated with ethical integrity; and the maintenance of ethical integrity under pressure was interpreted through the concept of ethical resilience.

These themes were further connected by participants to their understanding of transparent, accountable, and responsible financial reporting. The resulting interpretation suggests that internally driven moral values may complement external governance mechanisms in supporting

ethical accounting practice.

Accordingly, the contribution of this study lies not in establishing a universal causal model but in providing qualitative insights into how accounting professionals understand the role of spiritual values in ethical decision-making and financial reporting.

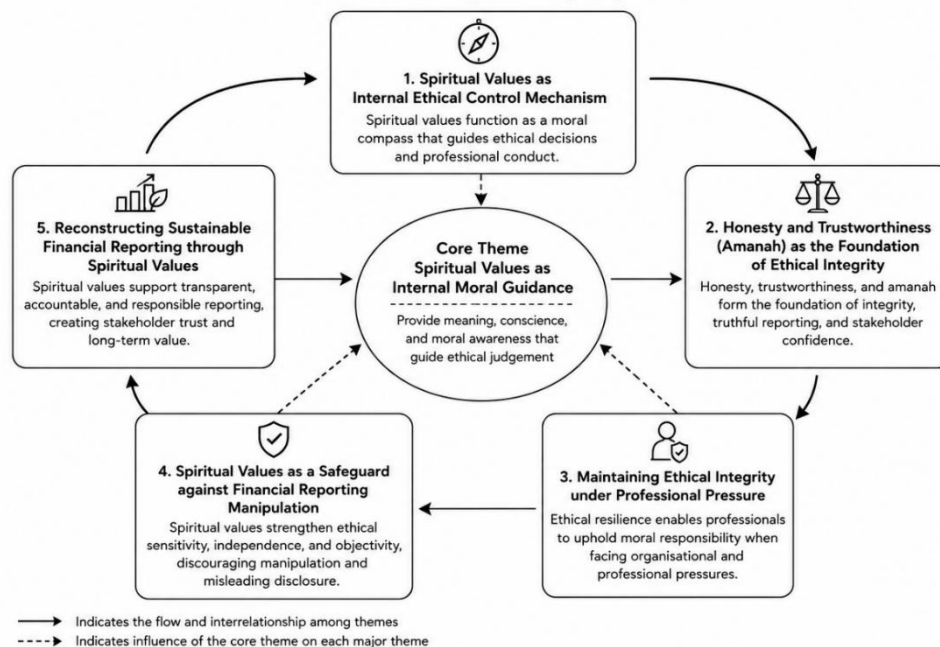


Figure 2. Interpretive Relationships among Spiritual Values, Ethical Integrity, and Responsible Financial Reporting

The interpretive framework presented in Figure 2 summarises the relationships emerging from the thematic analysis. The framework should be understood as an interpretive representation of participants' perspectives, rather than as a causal model tested statistically.

The framework places spiritual values as an important source of internal moral guidance. These values are associated with ethical awareness, honesty, trustworthiness, and the maintenance of ethical integrity under professional pressure. Participants further connected these ethical orientations with transparent, accountable, and responsible financial reporting practices.

The concept of ethical resilience is positioned as an interpretive element that helps explain how professionals may maintain ethical commitments when confronting organisational or professional pressures. This interpretation highlights the potential importance of internal moral resources alongside formal governance mechanisms.

Ultimately, the findings suggest that sustainable and responsible reporting practices may be strengthened when professional standards and organisational controls are complemented by internally held ethical values. The framework therefore emphasises the interconnected nature of spiritual values, ethical integrity, professional responsibility, transparency, accountability, and responsible financial reporting.

CONCLUSIONS

This study explored how accounting professionals understand and experience the role of spiritual values in ethical decision-making and financial reporting practices. Using an interpretivist qualitative approach, the study examined participants' perspectives on the relevance of spiritual values to ethical awareness, professional integrity, transparency, accountability, and sustainable

financial reporting.

The findings suggest that participants perceive spiritual values as an important source of internal moral guidance in professional practice. Values such as honesty, trustworthiness (*amanah*), integrity, moral responsibility, and transcendental awareness were described as relevant to ethical decision-making, particularly when accounting professionals encounter complex situations and competing professional demands.

The findings further indicate that honesty and trustworthiness are perceived as fundamental to maintaining ethical integrity in accounting and financial reporting. Participants associated these values with the responsibility to provide truthful, reliable, and responsible information to organisations and their stakeholders. This perspective suggests that accounting ethics involves not only compliance with technical standards and professional regulations but also an internal commitment to moral responsibility.

Another important finding concerns the challenge of maintaining ethical integrity under professional pressure. Participants described situations in which organisational demands, performance expectations, client interests, and other professional pressures may create ethical dilemmas. In this study, participants' written responses about maintaining their commitment to ethical principles under such circumstances are interpreted through the concept of ethical resilience. Ethical resilience is therefore understood as the capacity to sustain ethical integrity and professional responsibility when confronting difficult professional or organisational circumstances.

The findings also suggest that participants perceive spiritual values as an important internal safeguard against unethical financial reporting practices. Although regulations, internal controls, professional standards, and governance mechanisms remain essential, participants emphasised that external control mechanisms alone may not always be sufficient to address the ethical dimensions of professional decision-making. Internally held moral values may complement these mechanisms by encouraging self-regulation, honesty, objectivity, and accountability.

Furthermore, participants associated spiritual values with transparent, accountable, and responsible financial reporting practices. Sustainable financial reporting was understood not merely as compliance with financial and sustainability reporting standards but also as a practice requiring ethical responsibility toward broader stakeholders. In this regard, the findings are consistent with the central concerns of Stakeholder Theory, particularly the importance of organisational accountability and responsibility toward multiple stakeholder groups. The findings also complement Spiritual Leadership Theory by illustrating how internally held values and moral responsibility may serve as sources of ethical guidance within professional contexts.

The contribution of this study lies in providing qualitative insights into the role of internally driven values in accounting ethics and reporting practices. Rather than proposing or statistically testing a predetermined causal relationship, the study highlights how accounting professionals themselves understand the interconnectedness of spiritual values, ethical integrity, professional responsibility, transparency, accountability, and responsible financial reporting.

Overall, the findings suggest that efforts to strengthen ethical financial reporting should not rely exclusively on external compliance mechanisms. Professional standards, regulations, governance systems, and internal controls remain indispensable; however, these mechanisms may be complemented by efforts to strengthen internally held ethical values. Accounting education, professional development programmes, and organisational ethics initiatives may therefore benefit from greater attention to moral responsibility, integrity, trustworthiness, and ethical reflection.

This study has several limitations. First, the findings are based on the written responses of ten participants and are therefore intended to provide in-depth qualitative insights rather than statistical generalisations. Second, the participants represented different professional

backgrounds, and their perspectives may not represent all accounting professionals in Indonesia or other national contexts. Third, the study relies on participants' self-reported written responses and interpretations, which may be influenced by social desirability and personal reflection.

Future research may expand this study by involving a broader range of accounting professionals and organisational contexts. Comparative research across countries, professional sectors, and cultural settings may provide further insights into how spiritual and moral values are understood within accounting practice. Future studies may also examine how organisational culture, ethical leadership, professional education, and governance mechanisms interact with internally held values in supporting ethical decision-making and responsible reporting.

In conclusion, this study suggests that spiritual values may provide an important internal source of moral guidance for accounting professionals. By supporting ethical awareness, honesty, trustworthiness, integrity, and the maintenance of ethical commitments under professional pressure, these values may complement formal governance and compliance mechanisms. The findings therefore highlight the importance of integrating technical competence with ethical responsibility in efforts to promote transparent, accountable, and responsible financial reporting.

Practical Implications

The findings of this study have several practical implications for organisations, professional accounting bodies, educational institutions, and accounting professionals.

First, organisations should recognise that ethical financial reporting cannot rely exclusively on formal compliance mechanisms. Internal controls, governance structures, accounting standards, and regulatory requirements remain essential; however, these mechanisms may be strengthened by organisational initiatives that encourage moral reflection, integrity, honesty, and professional responsibility. Organisations may therefore incorporate value-based ethical discussions into professional development and ethics programmes.

Second, professional accounting bodies may consider strengthening ethics education by placing greater emphasis on the practical challenges faced by professionals when confronting organisational and professional pressures. Ethics training should not focus exclusively on technical rules and professional codes but should also encourage accountants and auditors to reflect on moral responsibility, independence, objectivity, and the consequences of their professional decisions.

Third, accounting education institutions may integrate ethical reflection more closely into accounting and auditing curricula. The development of technical competence should be accompanied by opportunities for students to discuss ethical dilemmas, conflicts of interest, financial reporting manipulation, and professional responsibility. Such educational approaches may help future accounting professionals develop a stronger awareness of the ethical dimensions of their work.

Finally, the findings suggest that organisations should create professional environments in which ethical concerns can be raised without excessive fear of negative consequences. Supportive ethical cultures, responsible leadership, and effective reporting mechanisms may complement internally held moral values and help professionals maintain ethical integrity when facing difficult circumstances.

LIMITATION & FURTHER RESEARCH

This study has several limitations that should be considered when interpreting the findings.

First, the study involved ten participants from different professional backgrounds. The purpose of the qualitative design was to obtain in-depth perspectives rather than to achieve statistical generalisation. Therefore, the findings should be interpreted as insights into participants'

experiences and understandings rather than as representations of all accounting professionals.

Second, the diversity of professional roles provided a range of perspectives, but the relatively limited number of participants within each professional group restricts detailed comparisons across occupations. Future research may involve a larger number of participants from corporate accounting, public accounting, government auditing, academia, and financial management.

Third, this study relies on participants' self-reported written responses. Participants may describe their ethical values and professional perspectives in ways influenced by personal reflection or social desirability. Future research may therefore combine open-ended questionnaires with other sources of evidence, such as organisational documents, professional ethics cases, observations, interviews, or longitudinal data.

Fourth, the study focuses on participants' understandings of spiritual values within their professional experiences. The findings do not establish causal relationships between spiritual values and specific reporting outcomes. Future research may therefore examine the relationships among spiritual values, ethical awareness, organisational culture, governance quality, and reporting practices using complementary qualitative, quantitative, or mixed-method approaches.

Future research may also conduct comparative studies across countries and cultural contexts. Such research could provide a deeper understanding of how cultural, religious, institutional, and professional environments influence the relationship between internally held moral values and ethical accounting practice.

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