

Formulating an Accounting Education Objectives Concept: Based on The *Sluku-Sluku Bathok* Song

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ABSTRACT

This study is motivated by indicating that accounting is vulnerable to using only rational reason. The dominance of rational reason in accounting education is inseparable from the agency theory taught by accounting educators. Therefore, this study aims to build a concept of accounting education objectives based on the "sluku-sluku bathok" song. This study uses Fairclough's (1992) discourse analysis, which includes text analysis, discursive practices, and social practices. The text analysis stage identifies the lyrics of the "sluku-sluku bathok" song. The discursive practice stage is to interpret the "sluku-sluku bathok" song. The social practice stage is to explore how this song reflects the values of Javanese society. As a result, the objectives of accounting education are complete with values. First, accounting education is a process of seeking actual knowledge. Second, accounting education balances dhikr and thought. Third, accounting education is about gaining pleasure in the world and the hereafter. The "pleasure" in question is the true pleasure of meeting God in the hereafter. The results of this study open up a new path in accounting education, with the hope of producing accounting professionals who not only have technical competence but are also strong in character building and can balance worldly and spiritual aspects.

ABSTRAK

Penelitian ini dilatarbelakangi oleh adanya indikasi bahwa profesi akuntansi sangat rentan hanya menggunakan akal rasio saja. Dominasi penggunaan akal rasio dalam pendidikan akuntansi tidak terlepas dari teori keagenan yang diajarkan oleh pendidik akuntansi. Maka, tujuan penelitian ini adalah membangun konsep tujuan pendidikan akuntansi berbasis tembang sluku-sluku bathok. Penelitian ini menggunakan analisis wacana Fairclough (1992) meliputi analisis teks, praktik kewacanaan, dan praktik sosial. Tahap analisis teks mengidentifikasi lirik lagu "sluku-sluku bathok". Tahap praktik diskursif ialah menafsirkan lagu "sluku-sluku bathok". Tahap praktik sosial ialah mengeksplorasi bagaimana lagu ini mencerminkan nilai-nilai masyarakat Jawa. Hasilnya, tujuan pendidikan akuntansi sarat nilai (values). Pertama, pendidikan akuntansi merupakan proses pencarian ilmu sejati. Kedua, pendidikan akuntansi menyeimbangkan antara dzikir dan pikir. Ketiga, pendidikan akuntansi untuk mendapatkan kenikmatan dunia dan akhirat. "Kenikmatan" yang dimaksud adalah kenikmatan hakiki yaitu bertemu dengan Tuhan di akhirat kelak. Hasil penelitian ini membuka jalur baru dalam pendidikan akuntansi, dengan harapan dapat menghasilkan profesional akuntansi yang tidak hanya memiliki kompetensi teknis, tetapi juga kuat dalam pembentukan karakter serta mampu menyeimbangkan antara aspek duniawi dan spiritual.

1. INTRODUCTION

"Sluku-Sluku Bathok"

Sluku-Sluku Bathok

Bathoke Ela Elo

Si Rama Menyang Solo

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Oleh-Olehe Payung Mutho
Mak Jenthit
Lolo Lo Bah
Yen Mati Ora Obah
Yen Obah Medeni Bocah
Yen Urip Goleko Duwit

(Sunan Kalijaga)

The traditional song “*Sluku-sluku Bathok*” above is a composition by Sunan Kalijaga. It invites us to always remember and love God (Dewi et al., 2019). During Sunan Kalijaga’s time, society tended to work continuously without prioritizing time for rest (prayer). Therefore, everyone must be responsible for the life they live. Sunan Kalijaga’s preaching through the song teaches that life should not be spent only for work because the soul and body must be balanced.

If it is brought to the accounting profession, accountants have high stress levels due to the time-consuming nature of the work, so most of the time is spent on work aspects (Yessica & Efferin, 2022). One of the triggers of excessive stress levels is emphasized by Triyuwono (2010) because accountants only maximize the ability of rational mind. Ideally, humans are equipped with the capacity of the senses, reason, and heart (Kartanegara, 2003: 18). However, using senses and reason is more dominant than using the heart’s capacity. Therefore, it is natural that the value of the song “*Sluku-sluku Bathok*” becomes a path to liberating the objectives of accounting education.

We believe that education is involved in the process of character formation of accountants (Sitorus, 2019). However, according to Setiawan & Kamayanti (2012) masculine dominance has been deeply rooted in accounting education. This masculine dominance was popularized by Bourdieu (2010) and is present in several ways, metaphorically and hidden; for example, unknowingly, accounting education is very dependent on rationalism. As accounting educators, when teaching agency theory (Jensen & Meckling, 1976), humans are assumed to be self-interested. Every human being (both principal and agent) reason to pursue personal interests to maximize their wealth (material). As a result, accounting education tends to be oriented towards rationalism rather than intuition.

For Dellaportas (2015), the limitations of accounting education lie in the teaching model that emphasizes that accounting is purely a technical practice. The assumption of conventional accounting education teaches a neo-classical positivistic decision-making model that refers to economic reasons to inform and report company activities and make

judgments about accounting. The contemporary accounting education system does not seem to meet the expectations of society’s growing needs; therefore, accounting graduates who one day become professional accountants are not prepared to face the pressing and emerging sustainability challenges (Gunarathne & Rajasooriya, 2019). It is as if accounting education is now trapped in Western ethics in meeting market needs that focus more on products rather than processes.

Meanwhile, various contextual discourses have emerged to offer a more humanistic approach to accounting education. (Yakin et al., 2025) highlight that teaching accountants need to integrate spirituality, rooted in the philosophy of Semar and Islamic values, to strengthen the moral and ethical foundation of accounting education. One effort in this direction is the internalization of Pancasila values within the accounting education process (Aneswari & Musmini, 2017; Kompyurini & Wulandari, 2022; Mulawarman, 2012). In addition to Pancasila values, Jannah (2023) internalizes Islamic values and spiritual elements (Hocking, 2019) in accounting education. Djuhari et al., (2019) internalize the values of the *Lir-ilir* song in accounting education. Furthermore, the liberation of accounting education from the prison of objectivity, rationalism, and anthropocentrism was carried out by Kamayanti, (2016) through dialogical education. On the other hand, Ekasari (2014) seeks to humanize prospective accountants through accounting education with a 3ling epistemological approach, namely *ngerti*, *ngrasa*, and *nglakoni*.

Beyond the Indonesian context, efforts to integrate cultural and spiritual values into accounting education have also emerged in various regions and traditions. For instance, McPhail & Cordery (2019) emphasize that accounting education must go beyond technical and rational approaches by embedding ethical, cultural, and spiritual perspectives to address today’s crises. In Australia, Fukofuka et al., (2023) show that accounting practices, including budgeting and assurance, can be shaped by community values and priorities, offering insights into the cultural embeddedness of accounting and alternatives to mainstream practices. Similarly, Haniffa & Hudaib (2007) examined how Islamic principles can shape ethical attitudes in accounting practice in Muslim-majority contexts beyond Indonesia. These studies illustrate the global relevance of embedding cultural and spiritual dimensions within accounting education frameworks.

The objectives of accounting education serve as the foundation for shaping the character of accounting students. Previous studies, such as Bakhtiar (2018), formulated accounting education objectives

based on the thoughts of Ki Hadjar Dewantara, while Ekasari (2012) reconstructed them using the epistemology of *3ling*. However, these studies have not extensively explored integrating cultural and spiritual values in shaping accounting education objectives. Although accounting education has long emphasized rationality, research on incorporating cultural and spiritual dimensions remains limited. This study seeks to address this gap by formulating accounting education objectives inspired by the values of the Javanese song "*sluku-sluku bathok*." Using Fairclough's (1992) discourse analysis approach—encompassing text analysis, discursive practices, and social practices—this research aims to develop a more meaningful accounting education framework. Instead of focusing solely on technical aspects and rationality, this approach integrates ethical values, spirituality, and local wisdom as fundamental elements in shaping a more holistic accountant character.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

Rationalism: Reason as the Source of Knowledge

Rationalism is a school of philosophy that considers reason (*ratio*) the only tool for gaining knowledge (Choiriyah, 2014; Fikri, 2018). In other words, knowledge is obtained by thinking. Rene Descartes, known as the "Father of Modern Philosophy," believed only believes in reason as the highest source of truth. For Descartes, truth can only be achieved by thinking that begins with doubt about knowledge. Therefore, truth is determined through proof, logic, and analysis that can only be accepted by human reason (Arifin, 2018), while the truth of the five senses is still in doubt.

Next, *cogito ergo sum*, "I think therefore I am," Descartes introduces a motto: reason plays an important role, not just accepting the truth from the five senses to achieve truth (Choiriyah, 2014). The motto was born when Descartes began to doubt everything, so the method of doubt emerged. Descartes doubted the existence of God, the world, and his own existence. In his doubt, Descartes was thinking because if he thinks, he will exist (*cogito ergo sum*). Thus, for Descartes, humans are the starting point of rational thinking to achieve definite truth.

As a result, humans place great trust in the ability to reason. Cartesians (followers of Descartes' thought) believe that the ability of reason can be relied on to solve all kinds of problems, including all human problems (Musakkir, 2021). Excessive belief in the ability of reason causes "war" for those who are lazy to use their reason, such as dogmatic beliefs at that time against anything unreasonable, including beliefs that are considered irrational. With the

power of reason like this, the hope is that a new, more perfect world will be born, led, and controlled by human reason.

For those who are "rational," God is just an excuse for those who are lazy to think. Cartesians believe that belief in God can be an obstacle to critical thinking and scientific research, especially if everything is considered to happen because of "God's will" without seeking a logical explanation. They would rather say, "We don't know the answer yet" than "God is behind all this." Belief in the power of the human mind grew stronger when scientific discoveries provided a deeper understanding of the causes of events previously considered supernatural punishments or trials. One example is the discovery of the bacteria *Yersinia pestis*, the cause of the plague that killed millions of people in Europe in the 14th century, known as the Black Death. This plague was initially believed to be divine punishment for human sins, and society responded to it with several religious rituals or spiritual practices that were thought to be able to appease God's wrath. With this discovery, it became clear that the causes of disease could be explained scientifically, and disease control no longer depended only on religious rituals but also on concrete scientific methods. Therefore, the Cartesians said, "*Cogito Ergo Sum*" - "I Think Therefore I Am."

The "*Sluku-sluku bathok*" Song

"*Sluku-sluku bathok*" is a traditional Javanese folk song with profound philosophical and cultural meanings. This song is often sung to children as a lullaby, yet it contains wisdom that reflects Javanese spiritual teachings and values (Saptawuryandari, 2019). Understanding this song requires an exploration of Javanese philosophy, symbolism, and historical influences. The song is embedded in Javanese philosophy, emphasizing harmony, spirituality, and self-awareness. The lyrics of "*sluku-sluku bathok*" convey messages related to life, death, and the soul's journey. The symbolic elements within the song align with the teachings of Kejawen (Javanese spiritual belief), which integrates aspects of Islam, Hinduism, and local wisdom.

Javanese mysticism (Kejawen) and Sufism focus on inner spiritual development. The lyrics of "*sluku-sluku bathok*" align with Sufi teachings that advocate detachment from worldly possessions and the pursuit of divine truth (Astutik, 2024). The song subtly encourages listeners to embrace a life of humility, self-awareness, and spiritual devotion. Furthermore, the song serves as a medium to convey esoteric knowledge in a way that is accessible to ordinary people. Embedding spiritual messages within simple lyrics allows for the transmission of

profound wisdom across generations (Hayati, 2018). This teaching method aligns with the Sufi tradition of using poetry and music as tools for spiritual enlightenment. The emphasis on humility and detachment from materialism reflects the core tenets of both Sufism and Kejawen. In many Javanese teachings, true wisdom is believed to come from within, achieved through meditation, contemplation, and moral conduct. The song reinforces the idea that external wealth and status are fleeting while inner peace and spiritual fulfillment are of greater significance.

This song serves multiple purposes. It instills humility, patience, and contentment, reinforcing moral and ethical teachings that shape an individual's character. Additionally, it plays a crucial role in cultural preservation by sustaining Javanese oral traditions and historical consciousness, ensuring that the wisdom of past generations continues to be passed down. Furthermore, the song encourages religious reflection, prompting spiritual contemplation and a deeper understanding of life's impermanence (Dhalu, 2020). "*Sluku-sluku bathok*" is more than just a children's song, it is a vessel of cultural heritage and spiritual wisdom.

The song "*sluku-sluku bathok*" is deeply embedded in Javanese culture and commonly used daily, particularly in education and religious rituals (Inayati et al., 2016). In educational settings, the song is often taught to children as part of traditional Javanese music lessons, serving as an engaging way to introduce cultural values and moral teachings. Teachers use it to instill lessons on humility, patience, and the importance of spiritual awareness. Parents and elders also sing this song as a lullaby, ensuring that cultural wisdom is passed down from generation to generation. Beyond education, "*sluku-sluku bathok*" also influences religious and spiritual practices. It is sometimes chanted in gatherings related to Kejawen teachings or during traditional ceremonies to emphasize the transient nature of life and the importance of spiritual growth. The song's philosophical messages about detachment from worldly possessions and self-awareness align with Javanese mysticism and Sufism principles, making it a meaningful element in meditation and spiritual reflection.

3. RESEARCH METHOD

This research employs a discourse analysis approach. According to (Fairclough, 1992), discourse analysis is a method for studying language in use. It focuses on how discourse shapes and is shaped by social structures, power relations, and ideologies. This approach examines how language constructs meaning, identities, and social realities within specific contexts. The "*sluku-sluku bathok*" songs is part

of a cultural heritage that is rich in values and social norms that prevail in society. As a traditional Javanese song, "*sluku-sluku bathok*" carries symbolic meanings that reflect the cultural values, beliefs, and way of life of the community. Thus, a message's meaning must also be analyzed for hidden meanings.

To achieve this, Fairclough's discourse analysis was chosen because it enables the researcher to go beyond merely describing the content of the text. This approach allows for uncovering the relations of power, ideology, and social practices that underlie the production and consumption of discourse. Fairclough offers a three-dimensional framework—text, discursive practice, and social practice—that is particularly relevant for examining how meaning is constructed, negotiated, and legitimized within a specific socio-cultural context.

The primary data of this research is the text of "*sluku-sluku bathok*" in Javanese and its translation into Indonesian. To answer the research objectives, we conducted several stages of research, as follows.

Our first step is to critique accounting education, particularly the underlying assumptions of current accounting curricula. One primary concern is how agency theory is taught in classrooms, where a strong emphasis on rationalism shapes the discourse. Next, we explored the "*sluku-sluku bathok*" song. In this stage, we searched several YouTube channels. One reason is the lack of literature discussing the meaning of the "*sluku-sluku bathok*" song. The YouTube channels that we used include the Hudantup channel with the title "Makna Tembang Dolanan (*Sluku-sluku Bathok*) Versi Islam Untuk Bekal Hidup Sehari-hari", the Maiyah Jowo channel with the title "*Sluku-sluku Bathok*-Cak Nun (renungan)", channel Abram bR with the title "Philosophy of *Sluku-sluku bathok* Songs? Sunan Kalijaga's Teachings to Always Remember Allah SWT", and the CakNun.com channel with the title "Cak Nun-*Sluku-sluku Bathok*, Niat Jadi Orang Baik". We repeatedly read and listened to the "*sluku-sluku bathok*" song from YouTube until we felt "o... this is the meaning of "*sluku-sluku bathok*".

Next, the data we have collected are analyzed using (Fairclough, 1992) discourse analysis, which includes three dimensions: text analysis, discursive practices, and social practices. At this stage, the focus is on the linguistic features of the text. (Fairclough, 1992) emphasizes that text analysis should examine word choice, grammar, sentence structure, metaphors, as well as the mode of presentation and the structure of arguments. At the level of discursive practices, this study explores how the "*sluku-sluku bathok*" song is produced, distributed, and interpreted in cultural and social contexts. The analysis focuses on how the song is passed down through

oral tradition, performed in communal settings, and internalized by different generations. It also examines how the meanings of the song are negotiated among various social groups, reflecting and reinforcing shared cultural values, beliefs, and social norms. Finally, the analysis of social practices explores how this song reflects the values of Javanese society. After deeply understanding the meaning of “*sluku-sluku bathok*”, we articulate the sense through values. These values are the basis for the construction of accounting education objectives.

The following is Fairclough’s three-dimensional analysis scheme for *Sluku-Sluku Bathok*, as illustrated in Figure 1.

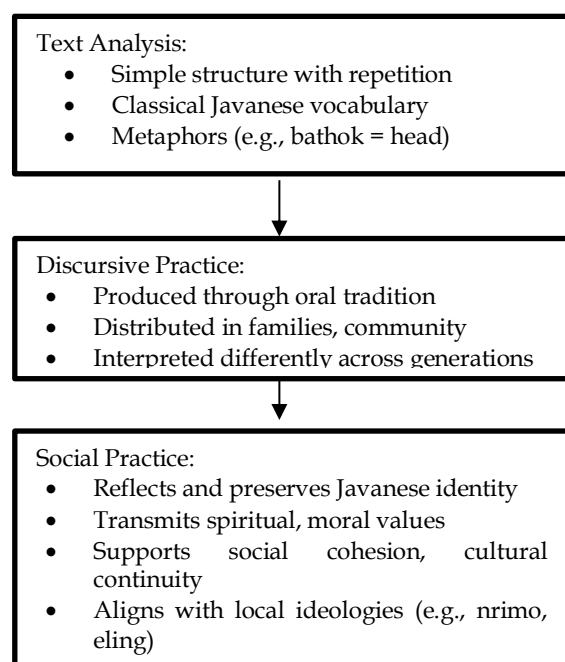


Figure 1 Fairclough’s Three-Dimensional Analysis Scheme for “*Sluku-Sluku Bathok*”

4. DATA ANALYSIS AND DISCUSSION

Rationalism in Accounting Education

Why is rationalism so embedded in accounting education? (Triuwono, 2010) asserts that science, including accounting, is value-laden. Therefore, one of the answers to the above question is that accounting education teaches agency theory. There is a set of assumptions (values) behind the agency theory by Jensen & Meckling (1976), so agency theory also contains Western values known as modernism.

In the article “Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure,” Jensen & Meckling (1976) assert that an agency relationship occurs when one or more persons (principals) employ another person (agent) to perform a service and hand over decision-making authority to the agent. As a result, a contract is designed between the principal and the agent. This contract encourages

the agent to act according to the principal’s interests, although, in principle, the agent’s interests may differ or conflict with the principal’s interests.

The contract between the principal and the agent is a crucial element in the agency relationship because the type of contract will affect the behavior of both parties. The agent who acts as a manager will try to increase the company’s profit according to the principal’s interests. The principal wants the agent to work optimally to generate high profits (income-oriented).

However, Jensen & Meckling (1976) stated that agents are not always assumed to act in the principal’s interests. Agents can ignore their duties and not follow the interests of the principal. Contracts that only focus on the interests of the principal cause this, so the agency relationship faces the problem of information asymmetry.

This information asymmetry arises due to the delegation of authority to the agent, so the agent has more information about the company’s condition than the principal. This opens up the possibility for the agent not to follow the principal’s interests. Furthermore, Jensen & Meckling (1976) highlighted the essential nature of humans who tend to be self-interested. Assuming every individual, principal, and agent tends to self-interest, each will prioritize personal interests first. Therefore, the principal provides incentives to the agent in the hope that the agent will act in the principal’s interests. The provision of this incentive functions as a substitute in the contract between the principal and the agent.

On the other hand, the contract between the principal and the agent is based on the assumption that both are utility maximizers (Jensen & Meckling, 1976). Therefore, the principal has a strong reason not to be completely confident that the agent will always act in their interests. Agents tend to work hard if the expected utility is large enough. With this utility-maximizing nature, agents who get higher utility may neglect their duties, even though it reduces the company’s profit. Therefore, providing incentives is a solution to reduce the risk of deviant behavior from agents. In addition to incentives, the principal bears monitoring costs to limit agent activities that may deviate from the principal’s interests.

Contractual relationships in agency theory involve specific interests from the principal and the agent, all of which focus on income. Providing incentives is considered a solution to overcome problems in agency relationships. This is not surprising because both the principal and the agent act rationally to maximize their wealth (material). Therefore, humans in the context of agency theory are described as economic men who act rationally to pursue material satisfaction. Thus, achieving the

material aspect becomes the primary goal of the contract.

When students are accustomed to receiving the agency theory material above, unknowingly, the values contained in the agency theory enter their souls. Students tend only to use ratios when solving a problem. As a result, students are trapped in calculative practices where every decision or action is calculated based on rational considerations and material benefits (Fendi et al., 2023). As a result, students can be trapped in a narrow framework of thinking, only focusing on results that can be measured economically and ignoring other dimensions such as ethical, social, or humanitarian values that should be an essential part of their lives.

Textual Analysis of “Sluku-Sluku Bathok” Song

The “*sluku-sluku bathok*” song is analyzed in terms of language structure, vocabulary, and literal meaning in its text. Structurally, the “*sluku-sluku bathok*” song has a simple form with repetition that makes it easy to memorize, typical of children's dolanan songs. In terms of vocabulary, this song uses classical Javanese with several terms that contain metaphorical elements. For example, “*Bathok*” in Javanese means coconut shell, not only referring to a physical object but transforming into a representation of the human head, the centre of thought and spiritual awareness.

The symbolic meaning of this song cannot be separated from the historical and cultural context of Javanese society, including in the process of spreading Islam. In this case, the Wali Songo missionary movement was carried out with a socio-cultural-religious approach through the assimilation and syncretization of pre-existing cultures and religious traditions. The original cultural element of the archipelago is the Kapitayan religion. To avoid clashes with old traditions, the guardians did not abolish these customs but instead adapted and filled them with Islamic teachings. The delivery of Islamic preaching was carried out peacefully, according to the principle of “*maw'izhatul hasanah wa mujaadalah billati hiya ahsan*”, which means conveying Islamic teachings in a good way and using the right language (Sunyoto, 2019: 159). Islam was “grounded” by the customs and beliefs of the local community through the process of assimilation and syncretization.

Sunan Kalijaga was one of the members of Wali Songo who spread Islamic preaching through art and culture, namely the “*sluku-sluku bathok*” song. The “*sluku-sluku bathok*” song contains noble values as part of cultural wisdom. Sunan Kalijaga used this song to preach and spread Islam in Java during his time. The following are the lyrics and translation of the “*sluku-sluku bathok*” song composed by Sunan

Kalijaga in Table 1.

Table 1.
Lyrics and Translation of the “Sluku-Sluku Bathok”

Javanese Version	English Version
<i>Sluku-Sluku Bathok</i>	Swinging head
<i>Bathoke Ela Elo</i>	Head shaking
<i>Si Rama Menyang Solo</i>	The father went to Solo
<i>Oleh-Olehe Payung Mutho</i>	The souvenir is a mutha umbrella
<i>Mak Jenthit Lolo Lo Bah</i>	Suddenly moving
<i>Yen Mati Ora Obah</i>	Dead people don't move
<i>Yen Obah Medeni Bocah</i>	If you move, you scare people
<i>Yen Urip Goleko Duwit</i>	If you're alive, look for money

Source: researchers (2025)

Based on Table 1, the lyrics of the “*sluku-sluku bathok*” song contain many metaphors that reflect the cultural values, spirituality, and social life of Javanese society. The word *bathok* (coconut shell) not only refers to a physical object but also symbolizes the human head as the centre of thought and spiritual awareness. *Si Rama menyang Solo* can be interpreted as a life or spiritual journey towards wisdom. Meanwhile, *payung mutho* (precious umbrella) symbolizes protection and guidance in life, whether from parents, teachers, or religious teachings. A deep meaning is also seen in the line *yen mati ora obah, yen obah medeni bocah*, which is a reflection on life and death, where death is silent, but if someone who has died ‘moves’ (for example, in the form of a spirit), then he can cause fear. On the other hand, the phrase *yen urip goleko duwit* is not just an invitation to find money, but also illustrates the importance of trying in life and maintaining a balance between worldly and spiritual needs.

Discursive Practices in the Sluku-Sluku Bathok Song: The Intermediary Dimension Linking Textual Analysis and Social Practice

Discursive practice serves as the intermediary dimension that connects textual features with the wider social structures in which discourse operates. In this study, the analysis of discursive practice focuses on how the *Sluku-Sluku Bathok* song is produced, distributed, and interpreted across different social contexts. It explores how the song's meanings are shaped and reshaped through oral tradition, community performances, and intergenerational transmission, reflecting the dynamic relationship between discourse and society.

The “*sluku-sluku bathok*” song is a traditional Javanese children's song and a cultural artefact that

carries deeper meanings shaped by historical and social contexts. This song is produced, distributed, and interpreted through discursive practices across generations, reflecting the interplay between oral tradition, religious influences, and societal values. Its transmission occurs informally within families and communities, allowing it to persist as a cultural education and moral teaching medium.

We interpret the “*sluku-sluku bathok*” song based on various YouTube channels that discuss the meaning of the lyrics, history, cultural and religious context of the song. In addition, we also observe how the song is taught and presented in various settings, such as Islamic boarding schools, schools, and arts and cultural communities. By comparing multiple interpretations from these digital sources, we can see how the meaning of the “*sluku-sluku bathok*” song develops according to the social context and values adopted by today's society. One of the recurring interpretations found in these sources is the deep spiritual meaning embedded in the lyrics. The phrase “*sluku-sluku bathok*” itself is believed to originate from Arabic words, carrying a profound philosophical message about human existence and spirituality.”

Sluku-sluku bathok, comes from the words '*Usluk fa usluka bathnaka, bathnaka ila Allah*'. It means, enter your heart, your heart to God. If translated into the context of society at that time, it means that humans live in the world; their time should not be spent only working. The “*sluku-sluku bathok*” song suggests that humans have a “*bathok*” (head), which contains reason (ratio). *Bathok* means a coconut shell, which is likened to a human head. The *bathok* or head needs to be rested to maximize its abilities. In seeking knowledge, one should not rely only on reason (*bathok*). The “*bathok*” or head needs to be given a short rest so that the soul and body remain balanced. One way to achieve this is by remembering Allah (*dhikr*) because the heart will be at peace by remembering Him. Therefore, the heart (intuition) can be maximized to gain knowledge.

“*Bathoke ela elo*” means shaking the head. The head turns to the right and left while reciting the *dhikr* *Laa Ilaaha Ilallah*. Relating to the explanation above, rest here means sleep and rest for the soul by continuing to remember Allah SWT. By remembering Him, the heart will become calmer and more peaceful.

“*Si Rama menyang Solo*”, comes from *Sharimi Yasluka*, which means pick and take one entrance. In Javanese, '*si rama*' means father, '*menyang*' means to go, and '*sala*' refers to the city of Solo. This phrase means father went to Solo. However, in a deeper meaning, “*siram(a)*” is interpreted as taking a bath or purifying oneself. Humans are advised to purify

themselves by bathing and performing ablution, then immediately performing “*sala*” (prayer). So, purify yourself (take a bath) to perform prayer because prayer is a pillar of religion immediately. In the journey of seeking knowledge, we always receive protection from Allah. Death comes suddenly, and no one knows when or how we will die. It all depends on our actions and behavior in the world.

“*Oleh-Olehe Payung Mutho*” comes from the words *Laailaha illaallah hayun wal mauta*. It means to believe in the Oneness of Allah from life to death. In Indonesian, it means ‘*s oleh olehnya payung mutha*.’ The Payung mutha here is likened to protection. By performing prayers and remembering Allah SWT, humans will receive protection from Allah SWT. These lyrics also remind us that the opportunity to do good deeds is lost when death comes. Everything related to the world must be left behind, except for three things: continuous charity, helpful knowledge, and the prayers of pious children.

“*Mak Jenthit Lolo Lo Bah*” comes from the word '*mandzalik muqarabah*'. It means who is close to Allah. From several sources, this lyric is interpreted as concerning the sudden arrival of death or depicting many souls who long for life again in the world. Therefore, they want to ask Allah to be brought back to life. However, Allah does not allow it.

“*Yen mati ora obah*”, comes from the words '*hayun wal mauta innalillah*'. This means that from life to death, it belongs to Allah. “*Yen Obah Medeni Bocah*” comes from the words '*mahabbatan mahrajuhu tau-bah*'. This means love that leads to repentance. These lyrics warn that if a corpse is brought back to life, the results will be terrifying and bring more significant harm. Many human souls want to be able to live again, but God does not allow it. Therefore, before death comes, immediately repent. Thus, the opportunity to do good deeds only exists in the world as long as we are still alive (while we can and have time). In the afterlife, we will only reap the results of our deeds. “*Yen urip goleka dhuwit*”, comes from the words '*yasrifu innal khalaqna insana min dhafiq*'. This means that humans were created from gushing water.

This song teaches that humans should not only spend their time in the world looking for material things. Sometimes, the soul and body need to rest for a moment to remember the Creator and worship Him. The “*sluku-sluku bathok*” song invites humans to draw closer to God as long as life is still in this body.

Based on the explanation above, the “*sluku-sluku bathok*” song has a deep spiritual value. This song also functions to make us aware and remind us of the coming of death that can happen without warning. Are we ready to face death? Maybe some

of us have prepared ourselves, while others have not. One of the reasons for the emergence of this song is because Sunan Kalijaga saw that, at that time, Javanese society tended to focus only on worldly affairs, namely working continuously.

If the context of Sunan Kalijaga's time is applied to current accounting education, there are similarities. Market-oriented accounting education prioritizes graduates ready to work as company auditors or accountants. In addition, accounting education that only emphasizes the use of ratios (reason) has the potential to ignore the aspect of spirituality. Concerns arise that accounting graduates who become auditors can get caught up in work routines without paying attention to the afterlife. Therefore, students need to be equipped with knowledge and understanding of this balance from an early age.

The Value of “*Sluku-sluku bathok*” song as a Basis for Formulating Accounting Education Objectives

Traditional songs often carry philosophical and moral values that can be applied to various aspects of life, including education. The Javanese song “*sluku-sluku bathok*” is a cultural artefact and a medium for conveying wisdom about the balance between material and spiritual life. In the context of accounting education, this song provides insights into the importance of integrating spiritual dimensions into the accounting profession. Accountants have high-stress levels due to the time-consuming nature of the work, tight deadlines, and the pressure to maintain financial accuracy and integrity (Yessica & Efferin, 2022). This imbalance in the accounting profession may stem from how accounting education is designed, which prioritises reason (ratio) over intuition and spiritual awareness.

The main mistake in accounting education is excessive reliance on reason (ratio) (Setiawan & Kamayanti, 2012). Most sources of knowledge are even based on reason alone. As a result, students tend to rely on reason as the only source of truth. This dependence can ignore the existence of Allah SWT. Therefore, reason should not be used separately. A balance is needed, namely by training students to use their hearts (intuition). This balance aligns with the perspective that knowledge should integrate rationality and spiritual consciousness to produce ethical and responsible professionals. Without this integration, accounting education risks creating graduates prioritising technical competence over moral and ethical considerations.

According to Efferin & Hutomo (2021), the auditor's spirituality level can create conditional happiness and performance, resulting in client satisfaction and firm growth. However, continuous spiritual development is essential to achieve actual

(unconditional) happiness. The auditor's spirituality level can be enhanced by balancing reason and heart. Integrating rationality and spirituality in accounting education produces technically competent professionals and cultivates strong moral awareness in decision-making.

One practical way to foster this balance in accounting education is by engaging in spiritual practices that enhance intuition, such as *dhikr* (remembering Allah SWT). Lecturers play a crucial role in this process by guiding students to pray and recite Quranic verses before starting the learning session. This practice trains students' sensitivity to their hearts (intuition) and nurtures their ethical consciousness. As human beings with intellect, emotions, and souls, students' success should not be measured solely by academic achievements but also by their ability to apply ethical and spiritual values in their professional lives.

Unwittingly, accounting education often teaches the value of self-interest contained in agency theory. Therefore, it is essential to purify the values of Western education that are centered on self-interest. This effort aims to provide emancipation through purifying the inner and spiritual students. The hope is that accounting education can be based on true love, namely love for the Creator, not on love for material things. By being based on love, accounting education becomes more complete by fostering trust and honesty. Thus, protection from God will accompany students, which is expected to change their mindset. So far, the protection that is felt only comes from humans. This also reminds us that life should not be spent only working while we are still alive.

Thus, accounting education is not only based on rational truth (Bakhtiar, 2018; Ekasari, 2014; Triyuwono, 2010). Instead, accounting education is directed back to Divine truth so that it is more transcendental. So far, accounting education has only focused on material welfare (secular). Through efforts to remember Allah continuously, the role of the heart (intuition) becomes sharper and can balance reason (ratio) (Jannah, 2023). This balance is essential in preventing unethical behaviors, such as fraud and manipulation, which often arise from a purely materialistic mindset. Moreover, continuous remembrance of Allah (*dhikr*) serves as a means of self-reflection and moral reinforcement, ensuring that accountants remain conscious of their ultimate accountability to stakeholders and the Divine. When reason (ratio) and heart (intuition) are harmonized, accounting practices can shift from purely profit-driven to fostering broader societal well-being and ethical business conduct.

Building on this perspective, we begin by

constructing accounting education objectives that integrate cultural and spiritual values, ensuring a more holistic approach that balances technical competence with ethical awareness and moral integrity. By doing so, accounting education can produce professionals who are not only skilled in financial management but also guided by a strong moral compass. The following are the values that we derived from the “*sluku-sluku bathok*” song in Table 2.

Table 2.
Values of “Sluku-Sluku Bathok”

Lyric	Values
<i>Sluku-Sluku Bathok</i> <i>Bathoke Ela Elo</i>	Remember Allah
<i>Si Rama Menyang Solo</i>	Purify yourself for prayer
<i>Oleh-Olehe Payung Mutho</i>	Get protection from Allah
<i>Mak Jenthit Lolo Lo Bah</i>	Death comes suddenly
<i>Yen Mati Ora Obah</i> <i>Yen Obah Medeni Bocah</i> <i>Yen Urip Goleko Duwit</i>	Repent immediately

Source: researchers (2025)

Based on Table 2, we propose a definition of the objectives of accounting education based on the values of the “*sluku-sluku bathok*” song as follows:

“Accounting education aims to seek actual knowledge (accounting) by balancing dhikr and thought to obtain pleasure in this world and the hereafter.”

The objectives of accounting education is based on the values of the “*sluku-sluku bathok*” song, which are full of values and have deep meaning. This purpose contains three things. First, it relates to the context to answer the question, “What is accounting education for?” The answer to this question is the process of seeking actual knowledge, in this case, accounting science. We use “process” to emphasize that continuous effort is made to achieve a specific objective.

Second, it is related to the source of knowledge. Unlike the current accounting education objectives that emphasize reason (ratio), the objectives of accounting education based on the values of the “*sluku-sluku bathok*” song, emphasizes the balance between dhikr and thought, between the heart and reason. Students do not only use reason (ratio) or only the heart (intuition). However, both sources of knowledge, namely the heart and reason (ratio), are used in a balanced manner.

Third, it is related to the ultimate objectives of accounting education. We use the words “to gain pleasure in this world and the hereafter.” The

“pleasure” referred to here is not just material. The true pleasure is meeting God in the hereafter. Therefore, accounting education can invite people to always repent.

The objectives of accounting education based on “*sluku-sluku bathok*” song is different from the objectives of (Bakhtiar, 2018) and (Ekasari, 2012). Here, we present a matrix that explains the definition of accounting education objectives along with the competencies that are the substance of the objectives presented in Table 3.

Table 3.
Accounting Education Objectives Matrix

Perspective	Objectives of Accounting Education	Competence
Ekasari (2012)	To educate students to become experts in the field of accounting, who uphold and practice moral and spiritual ethical values, maintain professionalism, and are beneficial to themselves, society, and the environment.	Cognitive, affective (spiritual) and psychomotor
Bakhtiar (2018)	Teaching students to have accounting competencies that prioritize spiritual values, morals, and freedom to create perfect human beings physically and mentally	Rational, critical, intuitive, and spiritual
“Sluku-sluku Bathok” song	To seek actual knowledge (accounting) by balancing dhikr and thought to obtain pleasure in this world and the hereafter	Spiritual Awareness, Holistic Accounting Perspective, Work-Life Balance

Source: researchers (2025)

Various perspectives on the objectives of

accounting education show a shift from a merely technical approach to a more holistic and value-based approach. Ekasari (2012) emphasized that accounting education does not only aim to produce students who are experts in accounting, but also those who uphold ethical, moral, and spiritual values. In this approach, the competencies developed include cognitive, affective (spiritual), and psychomotor aspects so that accountants not only have technical skills but also ethical awareness and social responsibility.

Meanwhile, (Bakhtiar, 2018) formulated the objectives of accounting education by emphasizing accounting competencies that are based on spiritual values, character, and freedom. This approach aims to form perfect humans, both physically and mentally, by prioritizing rationality, critical thinking, intuition, and spirituality. This perspective recognizes that accounting is not just a science based on logic and calculation but also requires wisdom that comes from intuition and moral values.

The objectives of accounting education, inspired by the "*sluku-sluku bathok*" song, take a more philosophical and local wisdom-based approach. This approach teaches that the search for accounting knowledge must be carried out by balancing *dhikr* (remembering Allah) and rational thinking to obtain happiness in this world and the hereafter. The main competencies developed include spiritual awareness, a holistic accounting perspective, and a balance between professional and spiritual life (work-life balance).

The three objectives of accounting education show that accounting education aims to form individuals who are technically competent and also have moral, ethical, and spiritual awareness. With a more integrative approach, future accountants are expected to be able to carry out their profession with full responsibility, balance, and awareness of higher spiritual values.

However, the realization of these objectives is certainly not without challenges. One of the main obstacles is resistance from traditional educators who are accustomed to technical and positivist approaches, and who may view the integration of moral and spiritual values as subjective or even irrelevant to the field of accounting. In addition, this approach requires special training for lecturers so that they can effectively teach moral, ethical, and spiritual values without compromising academic standards. Another barrier arises from stakeholders, such as regulators and industry players, who may reject this approach because they tend to prioritize technical competence, which is seen as more aligned with the needs of the labor market.

To address these challenges, an integrative

model of accounting education emphasizes not only technical competence but also the cultivation of ethical, moral, and spiritual values. Triyuwono (2015) proposes an ethical framework for accountants grounded in divine consciousness and sincerity, while Cahyono & Sudaryati (2023) highlights the need for codes of conduct that restore moral foundations through philosophical and spiritual values. (Molisa, 2011) stresses that accounting's social and emancipatory roles require explicit spiritual engagement. Achilli et al., (2022) shows that the accountable self is shaped by both calculative and spiritual narratives, fostering responsibility beyond formal compliance. Together, these studies support the *Sluku-Sluku Bathok*-inspired objectives that seek to form accountants who integrate *dhikr*, rational thinking, and professional skill to serve both society and higher spiritual purposes.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Based on the research results, it can be concluded that through the "*sluku-sluku bathok*" song, we have built the concept of accounting education objectives by integrating the values of the "*sluku-sluku bathok*" song. The objectives of *sluku-sluku bathok*-based accounting education prioritize the balance between reason and heart. This approach provides a new direction in accounting education, which is expected to form accounting professionals who are technically competent and in character formation and balance between worldly and spiritual aspects.

The findings of this study indicate that accounting education should combine a rational approach with one that considers Islamic values and spirituality. Incorporating this concept into the accounting curriculum can enhance students' understanding of the broader role of accountants, viewing them not only as recorders of financial transactions but also as individuals with moral and social responsibilities. Furthermore, integrating Islamic values and spirituality into accounting education may help diminish the prevalence of materialistic and individualistic thinking in the field, ultimately fostering professionals who prioritize integrity and ethics.

To support this transformation, specific recommendations can be made. Educators should be encouraged to design learning activities that integrate spiritual and cultural values. Such as reflective discussions, ethics-based simulations, and case studies rooted in local wisdom. So that students can internalize these values in a practical context. Policymakers should develop standards and regulations that mandate the inclusion of ethics and spirituality components in accounting curricula, ensuring alignment with national education goals and societal needs.

Curriculum developers should create modules that embed cultural and spiritual values into existing subjects (e.g., financial accounting, auditing) rather than limiting them to standalone ethics courses, thereby ensuring holistic learning.

This study has significant implications for accounting education. It highlights the urgent need for a shift from purely technical training toward a more humanistic and value-based model of accountant formation. As concrete steps, higher education institutions can: (1) integrate local cultural wisdom and spiritual perspectives into learning outcomes; (2) provide continuous professional development programs for lecturers on value-based and humanistic pedagogy; (3) encourage collaborative research between accounting educators and scholars of culture or religion to develop innovative teaching materials; and (4) establish partnerships with professional bodies to promote ethical and spiritual dimensions in certification processes. Further research is essential to assess the long-term impact of these initiatives on graduates' ethical behavior and the integrity of accounting practices in professional settings.

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