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Beyond Financial Accountability: Deconstructing Accountability through the Values of *Tunjuk Ajar Melayu*

Siti Asiam[1*], Lilik Purwanti[2]
[1*]Faculty of Sharia and Islamic Economics, Institut Agama Islam Negeri (IAIN) Datuk Laksemana Bengkalis, Indonesia
[2]Faculty of Economics and Business, Universitas Brawijaya, Indonesia

**Corresponding Author: asiam@kampusmelayu.ac.id*

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ABSTRACT

This study deconstructs the dominant conception of modern accountability through a single ethical value, amanah, as articulated in Tunjuk Ajar Melayu by Tenas Effendy. Modern accountability is often operationalized through formal reporting, compliance, audit, and measurable performance, which can privilege external control and financial or administrative visibility over the moral, relational, and transcendental dimensions of responsibility. The study employs a postmodern paradigm and an interpretive qualitative approach, using Jacques Derrida's deconstructive reading as its analytical lens. The primary source is the corpus of petuah, pantun, syair, and ungkapan concerning amanah within Tunjuk Ajar Melayu, complemented by scholarly literature on accountability, postmodernism, indigenous accounting, and Malay ethics. The analysis proceeds by tracing the internal structure of amanah itself, examining the binary oppositions embedded in dominant accountability discourse, and re-signifying accountability from within amanah's own textual field. The findings show that amanah alone carries a transcendental dimension linking responsibility to faith and the Hereafter, a moral-personal dimension grounded in honesty and steadfastness, a social-relational dimension tied to marwah and communal trust, a custodial dimension concerning the safekeeping of what is entrusted, and a consequential-normative dimension in which betrayal of trust is understood to bring social and moral ruin. Together these dimensions extend accountability beyond formal compliance and financial measurement toward a substantive, moral, relational, and transcendental conception grounded entirely in one indigenous value. Rather than claiming a single universal form of Malay accountability, the study presents amanah, as articulated in Tunjuk Ajar Melayu, as a self-sufficient epistemic resource for rethinking accountability in accounting research.

Keywords: Accountability, Amanah, Deconstruction, Tunjuk Ajar Melayu, Postmodernism

INTRODUCTION

Modern accounting has developed within intellectual traditions that privilege rationality, objectivity, measurement, and comparability. Within this orientation, accountability is

commonly operationalized through reporting systems, audit, internal control, regulation, and performance indicators. Such mechanisms are important for organizational governance because they make decisions and resource use visible to parties entitled to demand an account (Bovens, 2007; Ebrahim, 2009). Yet the institutional strength of these mechanisms does not necessarily mean that accountability has exhausted its meaning through formal compliance.

In organizational practice, accountability may be reduced to the ability to produce reports, meet prescribed standards, document transactions, and demonstrate measurable performance. This reduction creates an important tension: an organization may be formally accountable while still failing to embody honesty, integrity, social responsibility, or ethical restraint. Critical accounting scholarship has consequently questioned the assumption that accounting and accountability are neutral technical practices and has emphasized their social, moral, cultural, and political dimensions (Macintosh & Baker, 2002; Efferin, 2015). Contemporary work also shows growing interest in accountability as a social and moral practice that is shaped by cultural and indigenous contexts (Narayan & Oru, 2024).

This tension is particularly relevant when accountability is treated as a universal concept and transferred across cultural settings without examining the value systems through which responsibility is understood. A culturally situated perspective does not require the rejection of formal accountability mechanisms. Rather, it asks what forms of responsibility may remain invisible when accountability is defined primarily through external control, administrative compliance, and measurable outputs. This question opens space for interpretive and postmodern approaches that treat meaning as historically, socially, and culturally situated (Paranoan, 2015; Wake & Malpas, 2013).

Within this epistemic opening, Malay cultural thought provides an important context for examining alternative meanings of responsibility. Its major textual source is Tunjuk Ajar Melayu by Tenas Effendy, a compilation of Malay guidance, advice, and ethical principles organized around 29 themes and complemented by ten categories of petuah (Effendy, 2006). Among this corpus, one value recurs with unusual density and across multiple literary registers such as petuah, tunjuk ajar verse, pantun, syair, and ungkapan alike: amanah. Rather than surveying the full range of Malay ethical themes, this study deliberately narrows its analytical lens to amanah alone, treating it not as one item on a longer list of values but as a self-contained ethical universe whose internal richness is sufficient, on its own terms, to re-signify accountability.

This narrowing is a deliberate methodological choice rather than an omission. Prior studies of Tunjuk Ajar Melayu have tended to survey its ethical values broadly, identifying responsibility, honesty, deliberation, social solidarity, and amanah together as a cluster of central values (Marlina, 2020; Muhamad et al., 2019). Read this way, amanah risks being flattened into one item among many. Yet a close reading of the amanah material itself shows that dimensions elsewhere treated as separate values of dignity and social standing, moral restraint, obligation toward what belongs to others, and accountability before God are already internal to amanah, expressed repeatedly within its own petuah, pantun, and syair. Isolating

amanah therefore makes it possible to ask a more focused question: can a single indigenous value, examined in depth rather than breadth, offer a substantive basis for rethinking accountability?

Nevertheless, existing studies on Tunjuk Ajar Melayu have predominantly addressed literature, education, character formation, leadership, and cultural values in general terms. A focused deconstructive reading of amanah as an accountability concept in its own right remains absent. At the same time, indigenous accounting research has increasingly questioned the dominance of universalizing Western epistemologies and encouraged accounting scholarship to take local knowledge seriously as a source of theory and interpretation (Bryer, 2023; Thahirah et al., 2025a, 2025b). The gap this study addresses is therefore not the absence of another cultural case, but the absence of a deconstructive reading that asks how amanah alone can unsettle the hierarchy through which modern accountability privileges formal over moral, external over internal, and financial over broader forms of responsibility.

Accordingly, this study positions amanah not merely as an object of cultural description but as a self-sufficient epistemic resource for re-reading accountability. The study asks: How does a deconstructive reading of amanah in Tunjuk Ajar Melayu unsettle dominant assumptions about accountability, and what internal dimensions of accountability become visible from within amanah itself, without recourse to other values? The study contributes by showing that a single indigenous value, examined through its own petuah, pantun, syair, and ungkapan, already contains transcendental, moral-personal, social-relational, custodial, and consequential-normative dimensions capable of expanding the conceptual vocabulary available to accounting research.

Table 1. Dimensions of Amanah in Tunjuk Ajar Melayu and Their Relevance to Accountability

Dimension of *Amanah*	Textual indication	Relevance to accountability
Transcendental	*Amanah* linked to iman, takwa, and the Hereafter	Grounds responsibility in a moral order beyond institutional monitoring
Moral-personal	Honesty, loyalty, and steadfastness ("taat, setia, teguh pendirian")	Internalizes obligation prior to, and independent of, external control
Social-relational	Dignity and *marwah* ("orang amanah hidup bermaruah")	Ties accountability to social legitimacy, reputation, and communal recognition
Custodial	Safekeeping what belongs to others ("memegang amanah orang")	Frames accountability as stewardship of entrusted resources and rights
Consequential-normative	Moral and social ruin for betrayal ("siapa tidak amanah, akan punah ranah")	Functions as a self-enforcing, internalized accountability mechanism

Source: *Adapted from Effendy (2006); conceptual interpretation and analytical mapping by the author.*

As illustrated in Table 1, the analytical logic begins with the *amanah* corpus of *Tunjuk Ajar Melayu* as the primary cultural text and then identifies the dimensions already latent within it through which accountability can be re-signified. The table also makes explicit that the study

is deconstructive: it does not import additional values to supplement *amanah*, but questions the hierarchy that makes certain forms of accountability appear primary and others secondary by reading *amanah* on its own terms.

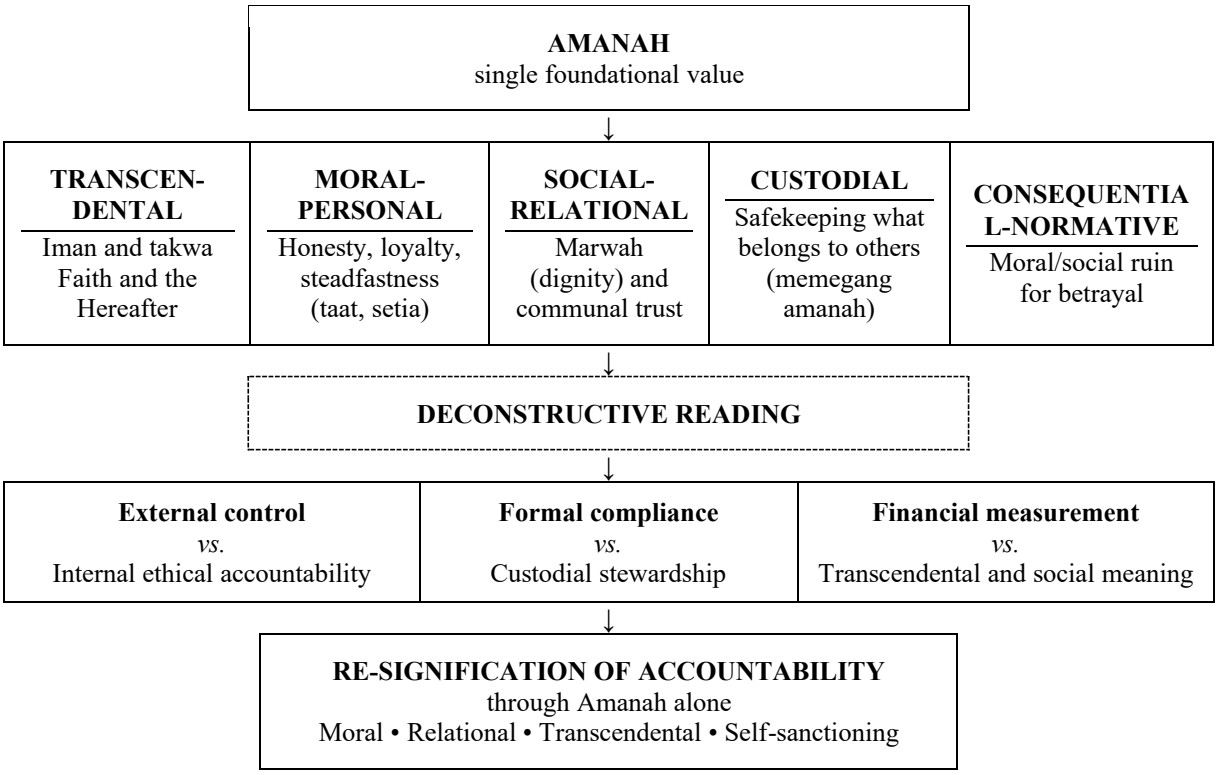


Figure 1.
Re-Signification of Accountability through a Deconstructive Reading of *Amanah* in Tunjuk Ajar Melayu

Source: *Author's construction based on Effendy (2006), Roberts (1991), Bovens (2007), Ebrahim (2009), and Derrida (2016).*

Figure 1 illustrates the conceptual process through which accountability is re-signified through a deconstructive reading of *amanah*. The analysis treats *amanah* as a single foundational principle from which transcendental, moral-personal, social-relational, custodial, and consequential-normative dimensions of accountability all emerge, without recourse to any value external to *amanah* itself. Through deconstructive reading, conventional emphases on external control, formal compliance, and financial measurement are critically reconsidered by bringing internal ethical accountability, substantive responsibility, and socially embedded sanction into view. Accordingly, the figure does not propose the replacement of formal accountability mechanisms, but rather a re-signification in which accountability is understood, through *amanah* alone, as moral, relational, transcendental, and sustaining of communal trust.

RESEARCH METHODS

This study adopts a postmodern paradigm and an interpretive qualitative approach. The methodological choice follows the research objective, which is not to test causal relationships or estimate the prevalence of particular values, but to examine how accountability is constructed, privileged, and re-signified through the language and internal structure of a single ethical value. Jacques Derrida's deconstruction is used as the analytical lens because it makes it possible to interrogate apparently stable meanings and the binary oppositions through which one term is often privileged over another (Derrida, 2016; Norris, 2003).

The primary source is the *amanah* corpus of *Tunjuk Ajar Melayu* by Tenas Effendy (2006): the *petuah* entitled "*Sifat Amanah*," together with the *tunjuk ajar* verses, *pantun*, *syair*, and *ungkapan* that elaborate this single value across the text. This corpus is treated as a cultural and ethical unit in its own right, deliberately bounded to one value rather than the book's full thematic range, so that its internal structure can be examined in depth. Secondary sources include books and scholarly articles concerning accountability, critical and postmodern accounting, indigenous accounting, and Malay ethics. Data were collected through documentary and literature study. The analysis was conducted iteratively rather than through a rigid linear coding sequence.

The analytical procedure comprised four interconnected stages. First, the researchers read every *petuah*, verse, pantun, *syair*, and *ungkapan* concerning *amanah* and coded the recurring images and claims within them-faith and the Hereafter, honesty and steadfastness, dignity (*marwah*) and social standing, the safekeeping of others' entrustments, and the moral consequences attributed to those who betray trust. Second, these internal patterns were compared conceptually with dominant constructions of modern accountability, particularly formal compliance, external control, financial measurement, and legal legitimacy. Third, a deconstructive reading examined the binary oppositions and implicit hierarchies embedded in these constructions. The principal oppositions were external versus internal control, formal compliance versus custodial stewardship, financial versus transcendental and social meaning, and legal legitimacy versus dignity-based (*marwah*) legitimacy. Fourth, the analysis re-signified accountability by tracing what becomes visible when these marginalized terms already present inside *amanah* itself are taken seriously.

Interpretive validity was strengthened through source triangulation across the different literary forms in which *amanah* appears (*petuah, pantun, syair, ungkapan*) and through repeated reading. The researchers also recognized that interpretation is not independent of the researchers' conceptual position. Reflexivity was therefore used to distinguish claims directly supported by the *amanah* corpus from broader analytical interpretations. The study does not generalize its findings to every Malay community, nor does it claim that amanah exhausts Malay ethical thought. Instead, it offers a textually grounded conceptual interpretation of accountability articulated through one value, held deliberately in isolation.

Table 2. Deconstructive Mapping of Conventional Accountability Constructions through the Dimensions of *Amanah*

No.	Conventional accountability emphasis	Relevant dimension of *amanah*	Deconstructive re-signification
1	External control	Moral- personal	Internal ethical accountability, internalized through steadfastness and loyalty, can complement and precede external monitoring
2	Formal compliance	Custodial	Accountability is substantive stewardship of what is entrusted, not only procedure
3	Financial measurement	Transcen- dental	What counts as an account includes moral and spiritual meaning beyond monetary indicators
4	Legal legitimacy	Social-relational (*marwah*)	Legitimacy also depends on dignity (*marwah*) and communal trust
5	Sanction by external authority	Consequen- tial-normative	Betrayal of trust is self-sanctioning within a moral cosmology, independent of institutional enforcement

Source: Author's analytical construction based on Bovens (2007), Roberts (1991), Ebrahim (2009), Derrida (2016), and Effendy (2006).

RESULTS AND DISCUSSION

Deconstructing the Dominant Construction of Modern Accountability

Modern accountability is powerful precisely because it makes responsibility visible through standardized procedures. Reports, audits, controls, indicators, and regulatory requirements establish identifiable mechanisms through which an organization can be asked to explain what it has done. Bovens (2007) conceptualizes accountability as a relationship in which an actor is obliged to explain and justify conduct to a forum that can question and evaluate that conduct. In accounting, this relationship is strongly supported by reporting and verification infrastructures. The problem identified by this study is not the existence of such mechanisms, but the possibility that they become the dominant language through which accountability is recognized.

When formal reporting becomes the primary evidence of accountability, responsibility may be displaced from conduct to documentation. An organization can satisfy a reporting requirement without necessarily cultivating honesty, restraint, fairness, or social responsibility. Roberts (1991) and Ebrahim (2009) show that accountability is not exhausted by technical systems; it involves relationships, expectations, and normative judgments. More recent work similarly emphasizes that accounting is a social and moral practice rather than a purely technical exercise (Narayan & Oru, 2024).

From a deconstructive perspective, the dominant construction can be read through a set of oppositions: external control is privileged over internal ethical restraint; formal compliance over substantive stewardship; financial measurement over transcendental and social meaning; and legal legitimacy over dignity-based legitimacy. These oppositions are not simply descriptive; they create a hierarchy of what counts as a legitimate account. The value of *amanah* is therefore not that it supplies another checklist of accountability indicators, but that, taken alone, it already disturbs this hierarchy from within.

The Internal Architecture of *Amanah*: One Value, Five Dimensions

The central finding of this study is that *amanah*, examined in isolation, is not a single flat idea but a densely layered value. The tunjuk ajar verse that opens the corpus already signals this density in a single line: "*apa tanda Melayu jati, memegang amanah sampai mati*" ["what marks a true Malay: holding fast to trust until death"] (Effendy, 2006), binding identity, ethics, and mortality to one word. Across the petuah, tunjuk ajar verses, pantun, syair, and ungkapan gathered under this one theme, *amanah* consistently appears bound together with faith, honesty, dignity, the safekeeping of others' trust, and warnings against betrayal. Rather than treating these as separate values imported from elsewhere in *Tunjuk Ajar Melayu*, this study reads them as five internal dimensions of *amanah* itself as an architecture that becomes visible only when the value is examined in depth rather than placed alongside others on a broader list.

Transcendental dimension. Amanah is repeatedly tied to iman and takwa: it is said to reflect faith and to bring one closer to divine approval, while its absence is associated with a life and death lived against divine expectation. *Tunjuk Ajar Melayu* states directly that "*orang amanah dikasihi Allah*" ["the trustworthy person is loved by God"] and describes the trustworthy life in explicitly religious terms: "*adat hidup orang amanah, hidup pantang melanggar sumpah, mati pantang melanggar sunnah*" ["it is the way of the trustworthy to never, in life, break an oath, nor, in death, transgress the Prophet's way"] (Effendy, 2006). This connects the keeping of trust to a moral order that does not depend on institutional observation. Responsibility, understood through *amanah*, remains binding even when no forum exists to demand an account of a transcendental horizon that modern accountability, oriented toward reporting cycles and organizational sanction, does not by itself provide (Bovens, 2007).

Moral-personal dimension. The corpus consistently pairs *amanah* with loyalty, steadfastness, and trustworthiness of character rather than with the completion of an assigned task. *Tunjuk Ajar Melayu* opens its treatment of the value by stating that "*sifat amanah, taat, setia, teguh pendirian, dan terpercaya amat dihormati orang Melayu*" ["the qualities of trustworthiness, obedience, loyalty, steadfastness, and reliability are greatly honored by the Malay people"], and it binds these qualities into a single disposition through the formula: "*apa tanda orang amanah: taat setia dalam agamanya, taat setia dalam adatnya, taat setia dalam janjinya, taat setia dalam sumpahnya, taat setia dalam amanahnya*" ["what marks the trustworthy person: loyal in faith, loyal in custom, loyal in promise, loyal in oath, loyal in trust"] (Effendy, 2006). This shifts the question of accountability from whether compliance can be

demonstrated to whether trust has been faithfully upheld as a matter of character and an internalized ethical standard that precedes and does not depend upon external verification.

Social-relational dimension. Amanah is bound to *marwah*: to carry trust well is described as living with dignity, while to betray it is to lose standing and be shunned by the community. This is stated directly in the ungkapan "*orang amanah hidup bermaruah*" ["the trustworthy person lives with dignity"], and elaborated in the formula "*apa tanda orang amanah: pandai duduk menjaga tuah, pandai berdiri menjunjung maruah*" ["what marks the trustworthy person: skilled in sitting to guard good fortune, skilled in standing to uphold dignity"] (Effendy, 2006). Accountability, read through this dimension, is therefore never purely a private ethical matter; it is addressed to a social world in which reputation and communal recognition are at stake, expanding legitimacy beyond what legal or procedural compliance alone can secure.

Custodial dimension. A significant portion of the *amanah* material concerns the safekeeping of what belongs to others, particularly the trust placed in a person by others, which must be faithfully safeguarded and never abandoned. The syair addressed to the next generation makes this custodial charge explicit: "*pegang kokohlah amanah orang, kepercayaan orang jangan dibuang*" ["hold firmly to what others have entrusted to you; do not discard the trust others have placed in you"] (Effendy, 2006). This dimension gives *amanah* a resource-stewardship character: the one entrusted is expected to protect, not misuse, and ultimately return what has been placed in their care, connecting accountability to obligations toward others' rights and property rather than only to the production of reports.

Consequential-normative dimension. The corpus devotes extensive attention to the fate of those who are not *amanah*: betrayal of trust is repeatedly associated with ruin, disgrace, and a life without blessing. The ungkapan state plainly that "*siapa tidak amanah, akan punah ranah*" ["whoever is without trust will come to ruin"] and that "*kalau hidup tidak amanah, alamat akan mendapat susah*" ["if one lives without trust, hardship is certain to follow"] (Effendy, 2006). This is significant because it demonstrates that *amanah* contains an intrinsic accountability mechanism in which moral and social consequences operate independently of institutional audits or sanctions. Consequently, the value is inherently self-enforcing and does not rely on external monitoring to retain its normative significance.

Read together, these five dimensions show that *amanah*, without any supplementary value, already spans the vertical (transcendental), internal (moral-personal), social (relational), material (custodial), and normative (consequential) territory that modern accountability frameworks typically distribute across several separate concepts. This is the study's central deconstructive move: it is not necessary to add values to *amanah* to obtain a multidimensional account of responsibility, because that multidimensionality is already internal to the value itself.

Amanah as the Foundational Structure of Accountability

Because these five dimensions cohere within one value, *amanah* provides the strongest available organizing principle for the accountability conception articulated through *Tunjuk Ajar Melayu*. *Amanah* is not reducible to an assigned organizational task; it concerns the character of the person who receives the trust and the ethical quality of how that trust is handled across

every dimension identified above. This differs from an accountability model that begins with an external principal, a formal obligation, and a reporting procedure. Under *amanah*, the obligation is internalized before it is documented, and it remains meaningful even when no immediate monitoring mechanism is present. The distinction is consequential for accounting because it shifts the question from "Can the actor demonstrate compliance?" to "Has the actor faithfully fulfilled what has been entrusted, in faith, in character, in reputation, and in the safekeeping of what belongs to others?"

The deconstructive implication is significant. If accountability is understood as *amanah*, external monitoring becomes a secondary support rather than the sole foundation. Reporting, auditing, and control remain useful, but they are no longer sufficient to define accountability. In this sense, *amanah*, on its own, re-signifies accountability from a primarily procedural relationship into an entrusted moral relationship that is transcendental, personal, social, custodial, and self-sanctioning all at once.

Beyond Financial Accountability: Re-signifying the Concept through *Amanah* Alone

The combined findings demonstrate that the alternative to a purely compliance-based accountability does not require assembling a checklist of separate cultural values. A single value, read closely and in depth, is sufficient. *Amanah* provides the transcendental depth that situates responsibility before God; the moral-personal core that internalizes honesty and steadfastness; the social-relational dimension that ties responsibility to *marwah* and communal trust; the custodial dimension that frames responsibility as safekeeping what belongs to others; and the consequential-normative dimension that makes betrayal self-sanctioning. Figure 1 synthesizes this interpretation: it begins with the *amanah* corpus of *Tunjuk Ajar Melayu* as the cultural source and shows these five dimensions emerging from *amanah* itself, without recourse to any external value.

This finding contributes to indigenous accounting by treating local knowledge not simply as a cultural variable to be inserted into a pre-existing theory, but as a source capable of questioning the assumptions of the theory itself, even when that local knowledge is drawn from a single value rather than a broad thematic survey. In this sense, *amanah* functions as a self-sufficient epistemic resource. It asks accounting scholars to consider whether the meaning of an account should be determined only by what can be documented, measured, audited, and compared, or also by whether trust has been kept in a way that honors faith, character, dignity, and the rights of others.

The study therefore moves beyond the binary of "modern" versus "traditional." Its argument is not that formal accountability is obsolete, nor that many cultural values must be layered onto it. Rather, the deconstructive reading of *amanah* alone shows that formal accountability becomes more meaningful when it is embedded within the moral architecture that a single, deeply examined indigenous value already provides.

CONCLUSION AND RECOMMENDATIONS

This study concludes that the dominant construction of modern accountability, while important for transparency and organizational control, does not exhaust the meaning of responsibility. A deconstructive reading of *amanah* in *Tunjuk Ajar Melayu*, examined as a single, self-contained value, shows that accountability can be understood through five internal dimensions: transcendental, moral-personal, social-relational, custodial, and consequential-normative. Together these dimensions extend accountability beyond disclosure and financial measurement toward substantive fairness, internalized ethical restraint, dignity-based legitimacy, and stewardship, while also embedding a self-enforcing moral consequence for betrayal.

The theoretical contribution lies in showing that a single indigenous value, examined in depth, can constitute an adequate alternative architecture for accountability, positioning *amanah* as a self-sufficient epistemic resource for accounting rather than merely one example among several forms of local wisdom. The study also contributes to indigenous accounting by showing how a culturally grounded value rather than a broad cultural theme can question the assumptions through which accountability is universalized. Practically, the findings suggest that organizations, public institutions, and educational settings may strengthen accountability by complementing formal systems with the cultivation of *amanah* as character, as custodianship, and as a source of social legitimacy.

The study has limitations. It is a text-based interpretive study centered on a single value within *Tunjuk Ajar Melayu* and therefore does not empirically test how *amanah* operates in contemporary organizations or across different Malay communities, nor does it claim that other values within the text are less important. Future research could examine how the five dimensions of *amanah* identified here are enacted in accounting practices, governance systems, and community institutions, or could apply the same single-value deconstructive strategy to other values within *Tunjuk Ajar Melayu* to test whether comparable internal richness is found elsewhere.

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