

## The Spirituality Ethics on Accountant: An Islamic Moralities Perspective

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### ABSTRACT

*The metaphor "Accountant of the Future" has been used to describe the leadership and professionalism expected of external auditors. It encompasses ethical values, leadership qualities, and moral spirituality that are crucial to the auditor's role. However, as professionalism in auditing has evolved, the focus on ethics has shifted, leading to dysfunctional behavior that undermines the auditor's trustworthiness and the integrity of the profession. To address this issue, this article proposes a reconstruction of the external auditor's code of conduct based on the neo-Aristotelian approach of Al-Farabi. By incorporating Al-Farabi's philosophical principles, the foundation of the auditor's existing code of ethics can be strengthened, and the profession can be revitalized. This study utilizes secondary sources such as Google Scholar, books, research articles, and scientific journals to explore Al-Farabi's thinking and apply it to the conceptual code of ethics for auditors. By doing so, this article aims to contribute to the existing literature on the external auditor's code of ethics and provide auditors with a framework for carrying out their professional duties and responsibilities.*

**Keyword:** *Future Accountant Perspective, Al-Farabi Paradigm, Deconstructive study*

### ABSTRAK

Metafora "Akuntan Masa Depan" dalam kepemimpinan dan profesionalisme auditor eksternal dipandang sebagai ekspresi yang menyiratkan nilai-nilai etika, jiwa kepemimpinan, dan spiritualitas moral yang ada di dalam auditor eksternal. Namun, perkembangan profesionalisme dalam pekerjaan auditor telah menggeser esensi etika, menyebabkan perilaku kode etik yang disfungsi yang dapat menyebabkan auditor menjadi tidak dapat dipercaya dalam memenuhi tanggung jawab profesinya. Oleh karena itu, artikel ini disusun untuk merekonstruksi kode etik auditor eksternal berdasarkan pemikiran Al-Farabi (pendekatan neo-Aristoteles), sehingga memperkuat dasar kode etik auditor yang ada. Pendekatan yang digunakan dalam studi literatur ini didasarkan pada data sekunder dan sumber yang diperoleh melalui google scholars, buku, penelitian sebelumnya, dan artikel ilmiah yang berkaitan dengan pemikiran Al-Farabi yang kemudian disusun berdasarkan kode etik konseptual auditor. Artikel ini diharapkan dapat menambah literatur review kode etik auditor eksternal dan menjadi pertimbangan utama auditor dalam melaksanakan tugas dan tanggung jawab profesionalnya.

**Kata kunci:** *Perspektif Akuntan Masa depan, Paradigma Al-Farabi, Studi Dekonstruktif*

## 1 INTRODUCTION

The rise of the Fourth Industrial Revolution and the VUCA era (Volatility, Uncertainty, Complexity, and Ambiguity) has led to concerns about the future of the external auditor profession. It is widely acknowledged that technological advancements are changing the nature of work, and the external auditor profession is no exception (Grosanu et al., 2020; Nurbantoro, 2021; Cahyadi, 2019). In fact, some scholars argue that technology and digitalization are snowballing and will ultimately render the external auditor profession obsolete (Byrne, 2007; Willis, 2005; Baldvinsdottir, et al., 2009; Grosanu, et al., 2021). Griffin (2016) notes in his book "The Manifestation of Technological Changes on the Accountant Profession" that the external auditor profession, being a field of accounting, is at risk of being indirectly crushed by technological advancements. While it is important to acknowledge these concerns, it is equally important to explore how the external auditor profession can adapt to technological changes and continue to provide value to clients.

External auditors have a crucial role in ensuring transparency and accountability in the dissemination of information to the public. However, the profession is facing a multidimensional crisis, as noted by Putri (2019). With the VUCA era in place, external auditors must confront the challenges of job volatility and uncertainty that are unrelated to their profession, such as Artificial Intelligence (A.I.), big data, and robotic systems (Sularsih, 2017; Azzahra, 2021). To overcome these challenges, it is essential for external auditors to consider the ethical dimensions of their expertise and fulfill their duties and responsibilities with integrity. Although globalization and the trend towards digitization pose a threat to the external auditor profession, it is still possible for the profession to adapt and thrive in the future.

By embracing technology and incorporating ethical considerations into their work, external auditors can remain relevant and continue to provide value to clients and the public.

The impact of technological developments on the future of external auditors is a matter of concern due to the potential negative effects of digitalization and globalization on human behavior at work. Triyuwono (2019) and Syarif (2021) have introduced the term MESA poison (Materialistic, Egoistic, Secularistic, and Atheistic) to describe the negative impact of technological advancements and digitalization on the behavior of accountants. The digitalization era can lead auditors to act outside the ethical code of conduct and leadership spirit, causing them to focus on materiality (monetary values) and egoism, which emphasizes self-interest. Therefore, it is crucial for external auditors to have a strong ethical foundation and professional spirit that upholds ethical values and professionalism. This will have a positive impact on auditor leadership in the scope of their audit duties and responsibilities, and help to create a more advanced and ethical system of professionalism for external auditors. By embracing ethical values and upholding professional standards, external auditors can remain relevant in the age of industrial revolution 4.0 and VUCA era and continue to provide value to clients and the public.

According to Ismiyati (2019), being an auditor requires more than just having technical competence in conducting efficient and effective audits. Auditors must also possess competencies in ethical values, leadership, and knowledge, including ethical spirituality, to navigate the profession's existence amidst rapid technological advancements and uncertainty (Schaeffer & Mattis, 2012; Purnamasari & Amaliyah, 2015; Handayani et al., 2018). Therefore, it is argued that the current competency standards outlined in the code of ethics for

external auditors are insufficient in fulfilling their duties and responsibilities. Improving the quality of competencies related to ethics, leadership, and values, including spirituality, is necessary to enhance the auditor's ability to carry out their work with excellence.

Professional institutions and associations play a crucial role in enhancing the quality of the external auditor profession by setting policies, regulations, and codes of ethics to provide guidance towards achieving the direction and goals of the auditor profession's development (Dewi & Sawarjuwono, 2019; Purwaningsih, 2018). In Indonesia, the Indonesian Institute of Certified Public Accountants (IAPI) is the professional association that serves as a platform for bringing together the external auditor profession. IAPI aims to improve the professional quality of external auditors by developing a professional code of ethics, enhancing competency skills, and conducting other activities related to auditing expertise (Siregar, 2018; Purwaningsih, 2018). Mispiyanti & Wicaksono (2021) suggest that aligning policies, regulations, and enhancing auditor competence can enhance the quality of external auditors, which will support the future of the auditor profession. Therefore, the author argues that the existence of professional associations like IAPI can help improve the quality of the auditor profession by enhancing competence, expertise, leadership, and ethical values to uphold professionalism amidst the uncertainties of the auditor's scope of work. Furthermore, it is important to consider spirituality as an integral part of the auditor's code of ethics.

The purpose of this article is to provide a comprehensive understanding of the "Future Accountants" philosophy and its relevance to the leadership and professionalism of external auditors. The study uses a deconstructive approach to analyze the philosophy of Al-Farabi (Neo-Aristotelianism), a renowned philosopher

who introduced the concept of "Main State Leadership" during the caliphate of Ottoman Turks. Al-Farabi's ideas on leadership are based on the famous philosophers Plato and Aristotle and their concepts of "The Allegory of the Cave" and "The Virtue Ethics," respectively.

The article's main contribution lies in its development of a leadership perspective for external auditors through a deconstructive study of Al-Farabi's philosophy. The study aims to contribute to both theoretical and practical aspects of the external auditor profession. Theoretically, the article adds to the literature on the "Future Accountants" perspective, a widely debated topic among academics and practitioners. Practically, the study aims to help external auditors develop competencies beyond their professional expertise in auditing financial statements and into areas such as ethical values, leadership, and spirituality. This will help external auditors adapt to the ever-evolving demands of the modern auditor profession. In summary, this article aims to provide a comprehensive understanding of the "Future Accountants" philosophy and its relevance to the leadership and professionalism of external auditors. It contributes to both theoretical and practical aspects of the external auditor profession by analyzing the philosophy of Al-Farabi and suggesting ways for external auditors to develop competencies beyond their professional expertise.

This article addresses the paradigm shift of the external auditor profession in the era of industrial revolution 4.0 and VUCA, where auditors are not only responsible for auditing financial statements but also required to have leadership skills and ethical values. The first section provides an introduction that outlines the background and problem. The second section explores the "Future Accountants" paradigm from various perspectives, including Al-Farabi's leadership philosophy, ethical values and

leadership in the industrial revolution 4.0 VUCA era, and the auditor's point of view.

The third section offers a discussion of the author's thoughts on the metaphor of "Future Accountants" and proposes an ideal leadership values concept for external auditors, named Sapta Aji Saksana, which comprises seven leadership values: Al-Insiyun/At-Tablig (Humanism), Al-Hurriyah (Free from conflict of interest), Al-Mujtama' (Ethical behavior), At-Tajalilun (Spirituality), Al-Adl (Fairness), Al-Mutabara' (Patience and Perseverance), and As-Samaha (Tolerance). These values are the deconstructive results of Al-Farabi's leadership philosophy and modern leadership paradigm.

The final section concludes that the "Future Accountants" metaphor embodies the principles and values of good ethics, leadership, and spirituality that should already be present in every auditor's expertise competency, not only those related to duties and responsibilities in the field of auditing. It emphasizes the importance of an auditor's internal values, which are critical to the profession's future development. This article contributes to the development of literature on the "Future Accountants" perspective of external auditors, providing theoretical and practical insights that support the advancement of the external auditor profession.

## 2 LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Leadership in the industrial revolution 4.0 and VUCA demands speed in receiving various information. The level of work exceeds the capacity and field of expertise of a profession, including the external auditor profession (Dwinda, 2021; Bennett, 2021). A book written by Ward (2020) titled "Leadership, what is Leadership? and Can You Learn to Be a Good Leader?" explained that the ideal leadership concept is Agile Leadership. Agile leadership is a leadership concept that can direct the organization towards a

digitalized system (Permatasari., 2017). External auditors are a profession full of changes towards a digitalized system by technological developments, so based on the opinion conveyed by Ward, S. (2020), auditors should be able to change the paradigm of their profession into a digitalized profession. On the other hand, external auditors also need to consider ethical aspects in their profession so that digitalization will not impact the auditor's work.

The concept of external auditor leadership in the digital era based on a study submitted by Rini, (2019), explains that external auditors must at least have five fundamental digital leadership values, namely, first, a marginal mindset, which means that external auditors are expected to have solutive thoughts on various problems faced by auditors in their scope of work. Second, the fundamental value of ethics in work means that the external auditor can implement the basics of ethics in his code of ethics so that all the results of his work reflect the basis of the auditor's code of ethics. Third, the working mechanism is transformative, meaning that the external auditor can be an inspiration within the scope of his professionalism, not concerned with his interests. Fourth, expertise in various dimensions of work, namely auditors, is expected to have expertise competence in their professional field and in changing the paradigm of the external auditor profession in the future. And fifth, long-term goals in work, namely focusing on creating value for auditor professionalism by emphasizing ethical aspects, leadership spirit, and spiritual values (Purnamasari & Amaliah, 2015; Hassan, 2019; Wiradarma & Widhiyani, 2021). Therefore, the author argues that external auditors are expected to master the core competencies of their expertise and transform the aspects of competence that can increase the auditor's value. One aspect of this competence is the values of digital leadership so that the advancement of

technology does not necessarily change the professional paradigm of external auditors.

UCA leadership in external auditors requires the principles of professionalism, long-term vision and mission, intellectual intelligence, and flexibility in all aspects of their duties and responsibilities, as stated by Rosmida (2019), explaining that digitalization in the external auditor profession can improve the quality of work audits. However, if this is not followed by strengthening ethical values, leadership principles, and the basics of spirituality, it will be inversely proportional to the expected goals of the auditor's work (Sumarna, 2020). For example, the COVID-19 pandemic is a natural phenomenon that various experts cannot predict. Almost all professional forms have been adversely affected by the pandemic, and the external auditor profession is no exception. The external auditor who initially worked face-to-face underwent a 180-degree change by working online, known as WFH (Work from Home) and WFO (Work from Office). As one of the largest public accounting firms in the world, PwC (PricewaterhouseCoopers) carries out its audit duties and responsibilities, almost 80% is WFH. This will undoubtedly impact the quality of the audit report produced due to various obstacles that cannot be ascertained. (Okayzone., 2020; PwC., 2021). Based on this phenomenon, the author argues that the current auditor profession has changed the work paradigm, which will impact ethical values, leadership qualities, and spiritual aspects. It makes external auditors unable to fulfill their quality audit work responsibilities.

### 3 RESEARCH METHOD AND DATA

This research was conducted with a qualitative approach with the aim of describing, exploring, and analyzing the meaning of "Future Accountants" in the perspective of the philosopher Al-Farabi. To support the research results, the

researcher collects secondary data through supporting documents, such as: journal articles, books, Al-Farabi's philosophical values, and other documents relevant to the research topic. Prior to data analysis, the collected data was tested to find the reliability and validity of the data (Sugiyono, 2015). To obtain valid data, researchers triangulated data sources. Triangulation of data sources is obtained by testing the truth of the data obtained with other relevant data and has validated the strength of the information. The collected data was then analyzed using qualitative data analysis techniques with three steps: 1) data condensation, 2) data presentation, and 3) conclusion drawing/verification (Miles, Huberman, & Saldaña, 2014).

### 4 RESULT AND DISCUSSION

The concept of outstanding leadership from the perspective of the philosopher Al-Farabi with his thesis, which is known as "Main State Leadership," which is a combination of the perspectives of the philosopher Plato as the pioneer of "The Allegory of the Cave" and Aristotle who introduced the concept of "The Virtue Ethics" (Buckingham et al., 2011; Jiang, 2017; Arfandi., 2019). Leadership in Al-Farabi's perspective explains that the ideal leader can provide positive influence and energy to the people around him to act following his professional norms. Still, it is also interpreted as a person who upholds ethics and spiritual values. (Korak-Kakabadse et al., 2002). Thus, in Al-Farabi's point of view, an external auditor is expected to have at least three values to meet the "Future Accountant" paradigm, namely fundamental ethical values, skill competencies, and spiritual values. In all forms of work, ethics in external auditors follow the basic guidelines of the external auditor's code of ethics, namely integrity, objectivity, independence, prudence, and competency skills (IAPI, 2020).

The leadership concept offered by Al-Farabi is stated in four main value principles, namely Al-Hurriyah (Freedom), Al-Mujtama' (Perfection), As-Sa'adah (Happiness), and Al-Laddah (Enjoyment), which can be used as the foundation in the behavior of a leader in the future. This aligns with the current ideal leadership concept following the external auditor profession. One of the ideal leadership concepts in line with Al-Farabi's thinking is ensuring the achievement of public goals (stakeholders) (Petrik, 1970; Ali & Quin, 2016; Jiang, 2017; Arfandi, 2019).

The four main value principles can be explained in the following points. First, Al-Hurriyah (Freedom) is interpreted as a leader who must give freedom to the people he leads to express their opinions on an issue in the organization. Second, Al-Mujtama' can be interpreted as perfection in fulfilling his responsibilities for all tasks that have been handed over to him so that as a leader, he is obliged to fulfill these responsibilities as well as possible. Third, As-Sa'adah is defined as the happiness received by the people he leads due to his responsibility to the public interest. And fourth, Al-Laddah, which can be interpreted as an enjoyment of the results of its responsibilities, can provide benefits to many people (public interest) (Korak-Kakabadse et al., 2002; Ali & Quin, 2016; Jiang, 2017; Arfandi., 2019; Wiradarma & Widhiyani, 2021).

From the various explanations regarding leadership from Al-Farabi's perspective above, the author argues that, in reality, the values of spirituality have never been explicitly mentioned in the auditor's code of ethics. Therefore, an auditor should have a basic guideline of spiritual values in every scope of his audit work so that the problem. The professionalism of external auditors in the future can be mitigated by having a spiritual foundation. In addition, the spirit of leadership in external auditors is currently not explicitly seen in every auditor's responsibilities, so leadership

values are not deeply rooted in every external auditor's work.

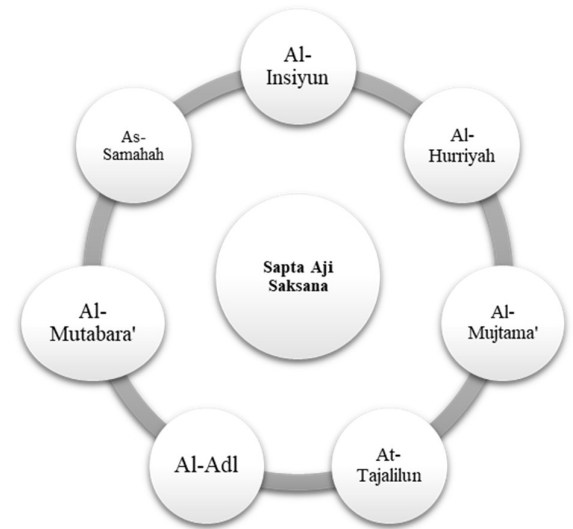
Leadership in the era of digitalization and globalization has changed the paradigm of a leader to emphasize the aspect of speed in receiving, processing, presenting, and even concluding information for the public interest. However, one profession that rarely discusses leadership aspects in its professionalism is external auditors (Dwinda, 2021; Bennett, 2021). So, it is not uncommon for external auditors to, in fact, lack an ethical and leadership foundation as well as adequate spirituality aspects, as is the case with the current external auditor code of ethics (IAPI, 2020). This is in line with what was stated by Rose (2020), who explains that the existence of the principle of spirituality in accountants and auditors will improve the quality and ability of auditors in conveying valuable information to the public.

The ethical foundation and leadership that is not strong in the external auditor must be given a solution to this problem. This is related to the code of ethics that forms the basis of his assignment. It can be seen that the code of ethics, which is currently used as a guide to external auditor behavior, does not in the slightest discuss aspects of ethical values and spirituality leadership (IAPI., 2020). This will affect the future of the external auditor profession, where The professional paradigm has dramatically influenced the existence of the external auditor profession, one of which is Artificial Intelligence (AI) (Hassan, 2019; Wiradarma & Widhiyani, 2021). Therefore, the author believes that it is time for the current external auditor's code of ethics, as stated in the SPAP, to refer to the essence of the spiritual code of ethics by not leaving the foundation of the existing code of ethics.

One of the main aspects of the leading spirit of external auditors is to uphold the principle of spirituality. This follows the view of the philosopher Al-Farabi who explains leadership based on

spiritual values, where the ethics that exist in every leader are not only related to their work behavior but are also able to inspire aspects of spirituality to everyone (Petrik, 1970; Ali & Quin, 2016; Jiang, 2017). In other words, the principles of spirituality as mentioned by Al-Farabi are integrated into the external auditor's code of ethics to strengthen the foundation of the code of ethics and the implementation of ethics for each external auditor. On the other hand, with a solid ethical foundation based on the principle of spirituality, the leading spirit of an auditor will be formed comprehensively according to the values of knowing and being. Therefore, there must be a combination of ethical aspects, leadership spirit, and the principle of spirituality in forming a code of ethics, as is the current code of ethics for external auditors.

Based on various issues of ethical values and principles and the leading spirit of external auditors in welcoming the metaphorical paradigm of "Future Accountants" and the lack of attachment to the spiritual aspect of the external auditor's code of ethics. Thus, the authors propose a concept of ethical values and leadership that can be implemented in the professional world of external auditors. That concept is Sapta Aji Saksana, which means the seven basic values. This concept is the result of a deconstructive study of leadership from the point of view of the philosopher Al-Farabi who not only emphasizes professional, ethical standards but also raises spirituality ethics as an ethical foundation for external auditors (Habibah, 2020; Mustofa, 2019; Ardiansyah, 2020; Sulaeman, 2020). The scheme in Sapta Aji Saksana is illustrated in the following diagram:



**Figure 1: Sapta Aji Saksana's Concept as an Ideal Leadership Value Model for External Auditor Professionalism**

(Illustration of Leadership Values "Accountants of the Future" by the author)

The concept of Sapta Aji Saksana, as depicted in the diagram above, has a profound meaning to improve the quality of the external auditor profession in welcoming the formation of a new era called "Future Accountants" the seven values are as follows:

- a. Al-Insyuni/At-Tablig (Achieving of human's goals/Humanism) focuses on achieving the goals of all stakeholders (companies, private sector, creditors, debtors, government, community, and even the natural environment).
- b. Al-Hurriyah (Free from another conflict of interest/Independent), namely external auditors are required not to have an attitude to be subjective to someone who is considered beneficial to him, but the attitude that must be possessed as a provision to meet the "Future Accountant" is independent and free from elements of conflict interests (Conflict of Interest).
- c. Al-Mujtama' (Be ethical following the auditor's code of ethics), namely external auditors are required to have ethical behavior in all areas of

responsibility so that the public can fully trust the professionalism of external auditors with interest in the results of their audit work.

d. At-Tajalilun (The transcendence of the profession to spirituality), namely as a profession closely related to stakeholder beliefs, an auditor is obliged to have behavior that declares himself to be a representation of God so that every work responsibility is pursued as much as possible.

e. Al-Adl (Fairness) is an auditor who is obliged to have a fair attitude in determining the results of his work, both to his seniors and juniors.

f. Al-Mutabara' (Patience and Perseverance) that is as a future leader in increasing confidence in the professionalism of the auditor, the auditor is obliged to have a diligent and persistent attitude in carrying out his duties and responsibilities because it involves the trust of stakeholders who have been mandated to the auditor.

g. As-Samaha (Tolerance), the auditor must be able to tolerate work that is not under the control of his expertise competence. This is feared to damage the image of an auditor in carrying out his responsibilities in other jobs.

With the concept of Sapta Aji Saksana's leadership values, external auditors are expected to have a solid leadership foundation and accommodate ethical values, leadership spirit, and spiritual values. Thus, the metaphor "Accounting of the Future" is a point of view of the external auditor profession that puts forward ethical behavior, leadership spirit, and spiritual foundations. Thus, the external auditor profession can contribute to career development that is more advanced and in line with technological development. This is since the external auditor's code of ethics does not adequately accommodate the external auditor's professionalism in the "Future Accountant" metaphor. Therefore, the leadership value

of Sapta Aji Saksana, as the author illustrates, is the conception of the external auditor's code of ethics in the metaphor of "Future Accountants," which has combined aspects of professional ethics, leadership spirit, and principles of spirituality

## 5. CONCLUSION, LIMITATIONS, AND SUGGESTION

The metaphor "Accounting of the Future" expresses that external auditors, as a profession with an interest in public goals (stakeholders), are obliged to have professional ethics, leadership, and spiritual principles so that the results of their audit work can be fully trusted. There are various concepts of leadership and professionalism that are very relevant to the external auditor profession. Still, the existing concepts are not sufficient to accommodate the ethical and leadership foundations in external auditors, so there is a need for a deconstructive approach to the concepts of ethical values and leadership that have existed previously by incorporating the principles of spirituality.

One of the concepts of ethical values and leadership that are relevant to the external auditor profession is Agile Leadership which is a product of the industrial revolution 4.0 and VUCA. However, the concept only emphasizes the materiality, egalitarian, and humanistic aspects (Permatasari., 2017). There is almost never a concept of ethical values and leadership that alludes to aspects of the principle of spirituality as a unit that should exist in every human soul (external auditor). On the other hand, there is the concept of ethical values and leadership which is understood from the point of view of the philosopher Al-Farabi whose emphasis is on the principle of the spirituality of state leaders with his famous thesis entitled "Al-Madinah Al-Fadlilah" or "Leadership of the Main Country" which discusses aspects of leadership from the perspective of Plato as the pioneer of "The Allegory of the Cave" and Aristotle who



introduced the concept of "The Virtue Ethics" where both things were reformulated by Al-Farabi into the concept of "Leadership of the Main Country" which consists of four main principles, namely Al-Hurriyah (Freedom), Al-Mujtama' (Perfection), As-Sa'adah (Happiness), and Al-Laddah (Enjoyment) (Buckingham et al., 2011; Jiang, 2017; Arfandi, 2019). According to Al-Farabi, a person is said to be a "Future" leader if he has these values in the leader's personality so that people under his leadership can feel the influence of his leadership inclusively.

From various perspectives and philosophies of "Future" leadership, the author proposes the concept of Sapta Aji Saksana's leadership value, which is the result of a deconstructive study of various future leadership perspectives that are relevant to the leadership spirit of an external auditor (Habibah, 2020; Mustofa, 2019; Ardiansyah, 2020; Sulaeman, 2020). Some aspects of the leadership values are Al-Insyun/At-Tablig (Achieving of human's goals/Humanism), Al-Hurriyah (Free from another conflict of interest), Al-Mujtama' (Be ethical in accordance with the auditor's code of ethics), At-Tajalilun (The transcendence of the profession to spirituality), Al-Adl (Fairness), Al-Mutabara' (Patience and Perseverance), and As-Samaha (Tolerance). According to the author, the idea of the concept of ethical values and leadership spirit is very relevant to the current professional condition of external auditors, which has been heavily influenced by the era of globalization and digitalization. Thus, with these basic values guidelines, external auditors are expected to become future leaders in their professional fields in accordance with the meaning of the "Future Accountant" Metaphor.

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