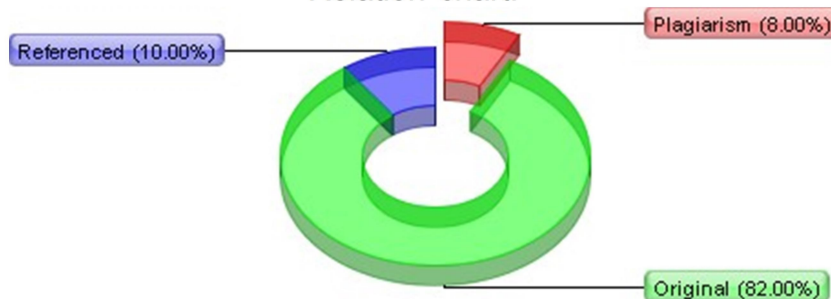


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### Abstract

- This research aims to discover the meaning

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of accounting and accountability church tritugas

Which not delivered in front of church. This research uses an inter-pretive paradigm with Husserl's transcendental phenomenology as an analytical tool. The object of this research is a pentecostal church in Denpasar, where researchers used six management personnel church organization as an informant. In the process of data collection researchers used two techniques, interviews and observation. The results showed that the meaning of Christian, spirituality, obedience, love, and example to animates accounting and accountability of church tritugas, which makes the word of God as a guide in all activities, with openness, honesty, solidarity, and the firmness of the rules for the offender in order to break the nature vanity, and bring peace to the people, as an expression of respect for the God. Index Terms- Accounting, Accountability, Interpretive

Paradigm, Trans-cendental Phenomenology of Husserl, Cristian, Spirituality, Obedience, Love, and Example. Introduction Faith-based organizations, especially churches play a very important role in society ,and tend to get a sizable proportion in managing human and financial resources. Their activities are not only focused on the domain of charity, but also includes other public services, such as economic development, placement of refugees, and many others (Berger, 2003). The source of funds of this church organizations, among others, comes from member dues and donations collected from various church activities church tritugas (fellowship, preaching, and services). Therefore, church organizations are required to make financial reports to be accountable in front of the church, on the resources received, and the benefits they will provide. In that context, Lehman (2007) states that the financial reporting is a form of openness and peace. Therefore, in exposing financial information for the institution of the church is required honesty, and concern for others as a form of sound financial information. The theological dimension, accounting and accountability described clearly "Nothing in all creation is hidden from God's sight "everything is uncovered and laid bare before the eyes of him to whom we must give account" (Hebrews 4:13). In connection with this, the Reed and Baker (2003) reveals that accounting is a tool of accountability works of service to the owners, namely: God, others and the environment: and besides, the accounting can be used as a solution to resolve the conflict (Gallhofer, 2011). Furthermore, Stanbury (2003) states that accounting is a form of accountability of the success or failure of the implementation of the organization's mission, in achieving the goals and objectives that have been set, by means of accounting conducted periodically. While Broadbent et al. (1996) revealed that accounting's role is as a tool to assess and communicate the means of accountability. Accounting in this case is not only used as a means of accountability, but also serves to provide the public with ways to improve performance measures, increase managerial accountability process, as well as increasing the element of control and supervision of the organization's management. Based on this background, the role of accounting and accountability is very important to say in front of the church as a form of openness, peace, honesty, and fairness in the management accountable for the resources received. However, the phenomenon that occurs in the church organization was not conveyed accounting and accountability tritugas church in front of the church. The attention of this research is, how to interpret the church management accounting and accountability church tritugas that is not conveyed in front of the church ? Research Methods This study uses an interpretive paradigm and transcendental phenomenology of Husserl because of its focus on aspects of the process of discovery and interpretation of the meaning and essence of the experience of social reality holistically, assuming that management actions are not enough understanding of the behavior of the surface, but also in

themselves. Analysis tools used by researchers is transcendental phenomenology, which is triggered by Edmund Husserl (1859-1938) a physicist and mathematician, which is focusing on the issue of the fundamental issues of how we can know the world as it is, with four in the implementation process. The fourth process is epoche, reduction fenomenologi, variations of the imagination, as well as the synthesis of meaning and essence. Epoche stage researchers entering the study, and trying to cut ties with the experience and knowledge that researchers previously believed. In other words, at this stage of epoche researchers tried to give perspective that is completely new to the object, in order to facilitate researchers to create ideas, feelings, consciousness, and a new understanding. Epoche is the first step in the research, to purify the object of experience and prejudice beginning researchers. Then, through intentionality researchers wanted to understand the orientation of the minds of the informants. The researchers intentionality, influenced by the pleasure of researchers, initial assessment, and expectations of the object. Preliminary assessment of accounting and accountability is not conveyed in front of the congregation, determine intentionality researchers to understand the accounting and accountability church tritugas. There are two sides that affect the intentionality of the researcher in this study, that the objective and subjective sides. The objective phenomenon (noema) means something that can be seen, heard, felt, thought, or even something that is still to be considered, while the subjective side (noesis) is intended actions such as feeling, hearing, thinking, and judging ideas. Noema will bring ideas to noesis, and which connects thinking is intuition noema to noesis (Husserl, 1977). Researchers can know clearly the reality of a phenomenon through intuition, when researchers felt directly intersubjective process through the experiences of informants (noesis because there are aspects of taste, as something abstract or object). As a result, the phenomenon of accounting and accountability church tritugas, the problem can be expressed (noema as it relates to the form, as something or tangible objects). Phenomenological reduction where researchers begin to explain the arrangement of language, how objects expose himself to investigators as a whole, through the understanding and experience in interacting with researchers about accounting and accountability church tritugas. Phenomenological reduction is not only illustrated by way of notice, but also done in a way to hear a phenomenon with consciousness and carefully (noesis). Variations occur in the imagination where researchers begin identifying the meaning expressed by using the imagination of researchers informants. Then, the researchers sought to understand on what anything that might establish a relationship between the informant with experience in accounting practices and accountability church tritugas. The aim is to achieve a structural description of an experience, how the phenomenon of talking about himself, in other words to explain the essential structure of the phenomenon. Synthesis of meaning and the essence is the last stage in the study of transcendental phenomenology, to integrate intuition as the fundamental basis of the description is structured into one statement, in order to describe the nature of the phenomenon as a whole. Thus, this stage is the stage of the enforcement of the essence. According to Husserl essence is something common and universally applicable, conditions or quality that makes something not revealed perfectly the essence. Fundamental structural synthesis will represent the essence in a certain time and place, from the viewpoint of a person's imaginative and reflective study of the phenomenon. Discussion Accounting and accountability as we know this is a representation of the value of material values (figures) capitalist nature. Triyuwono (2004) revealed that modern accounting as we know it is only concerned with the material world that is masculine, and vice versa neglect, as well as to eliminate the non-material world (spiritual) that are feminine. All symbols are symbols of material accounting that will lead the management and direction of the material users. Humans become forgotten in nature itself which includes not only the elements of the material, but also spiritual (Triyuwono, 2012). Spirituality aspect is often overlooked, yet is this aspect that can form a more personal humanist. Therefore, in order of accounting and accountability become more humane, the expected values are applied to the Christian church organization capable of providing moral legitimacy in accounting practices and accountability church tritugas. Christian values are highlighted in the accounting practices of the church tritugas can provide spiritual persuasion for church management. Spirituality persuasion in order to help build character management in presenting financial information is always obedient and live in love, as well as being an example that can be validated objectively by the congregation and the wider community. Christian Meaning in Accounting and Accountability Church Tritugas Christian is a religion that is essential, and by the management of the church is regarded as the foundation for shaping the behavior of life in order to find the real purpose on a life. Christian is able to provide for the spiritual persuasion church management did their best to keep accounting and accountability for the success of the church tritugas. Persuasion spirituality helps build character church management to be more obedient to uphold the values of honesty, integrity, respect, responsibility, and had compassion, and the example in the form akhlath human life in order to achieve success. Mr. Benny Iskandar revealed: God's word can provide a set of principles, and able to make as a guideline think in doing all financial activities and accountability. Mr. Petrus Aryana revealed: the values

embodied in Christianity is based on God's word. God's Word can give a limit to behave, and encourage us to behave well in managing church finances. Mr. Beta Tenggara revealed: Christian values encourage us to continue to change and change towards the better. Positive thinking accordance truth of the word of God so that whatever the problem is, we are never going to fall into sin, but to be wise and wise that blessing, and peace for the people. Bold admitted mistakes with sincerity and purity of heard to God, every Christian can live in holiness. No engineering is part of holiness. In epistemology expression of management provide a strong indication that the word of God which is believed to provide restrictions limit in order to educate his people behave in truth. The truth will financial records of the church can be achieved if management can manage the finances of the church with good behavior. Good behavior of the source of the word of God. The Word of God is written in the Bible, always contain a call and a ban on so-called command of God, who teaches the truth about God and his work, about human beings, about the world, and life management in the world. Dare declare an error that does not comply with the truth. Correcting is wrong. Training in righteousness. Equipping each believer to do good deeds. In ontology, Christian perspective which is believed to have a better understanding of reality. The reality of the values of Christianity is not confined to the tangible world ( not conveyed accounting and accountability tritugas church in front of the church ) that can be seen by the senses and the mind, but it can also through intuition. "Walk as children of light (for the fruit of the spirit is in all goodness, righteousness, and truth), finding out what is acceptable to the Lord, and have no fellowship with the unfruitful works of darkness, but rather expose them" (Ephesians 5:8b-11). Non-material concept of this as a tool to legitimize the moral strength which has been marginalized in conventional accounting and accountability. Moral force inherent in accounting and accountability church tritugas has no meaning because the Christian faith can inspire management to not do the deeds of darkness, but instead expose the deeds of darkness in order to please God. Thus, accounting and accountability church tritugas expressed by top management at an understanding and experience of the organization of the Christian meaning. Christian meanings are revealed in accounting and accountability church tritugas, where making the word of God for guidance in all activities for not doing deeds of darkness in order to please God, and for peace for the people. The Meaning of Spirituality in Accounting and Accountability Church Tritugas Spirituality is a warning which gives awareness to every human being that life has a deeper meaning than just spend time chasing worldly wealth. Mr. Petrus aryana revealed: " spirituality is a process of spiritual maturation, and can give direction and meaning to life, on the belief regarding the existence of non-physical force greater than the force itself in carrying out all activities". Mrs. Ita Salukh revealed: " spirituality promise of life now and in the future. In spirituality there are the commandments of God that we remain faithful to Him. Therefore, God's own search for the faithful. Loyalty and honesty as proof that the fear of the Lord". Mr. Doni Fredi revealed: " in spirituality is no guarantee, every person who believes in Him will get the blessing of physical or spiritual. Conversely, if it does not obey him, the blessing will be closed". Spirituality understood by the church management can give direction and meaning to life, on the belief regarding the existence of non-physical force greater than the force itself. Non-physical force is believed to be able to connect directly between the management with the Lord, or who is named as the source of existence in the universe that metaphysical and transcendent, in accounting practices and accountability tritugas church is not conveyed in front of the church. Spirituality can be reflected in the management of the church tritugas activity by having a lifestyle of integrity. In other words, management accounting practices in implementing tritugas churches, no lies to manipulation in the figures and deeds, what was said will always be equal to the action, this is a form of accountability tritugas church. Management approved the judgment of God, hates God hated, loved who loved God, and measure everything in this world with the truth of God's standard accounting practices and accountability in the church tritugas. Expression of the management at the top, has a spiritual meaning as in the implementation of accounting practices and accountability tritugas church believed to be the driving directions, related to lifestyle, way of thinking, feeling without engineering so that they can live closer to God. Expression of the management at the top, has a spiritual meaning as in the implementation of accounting practices and accountability tritugas church believed to be the driving directions, related to lifestyle, way of thinking, feeling without engineering so that they can live closer to God, with sincerity to Him until at the end of life, as a very real form of expression will be the attitude and actions we pay respect to the Lord. Meaning Adherence to Accounting and Accountability Church Tritugas Accounting and accountability tritugas church, is inseparable from the philosophy that built and is believed by church organizations, namely transparency, and everything is built on the basis of obedience. God's Word says, "but when you do a charitable deed, do not let your left hand know what your right hand is doing" (Matthew 6: 3). Expression of the word is very clear that management and the congregation learned obedience in terms of giving alms to quietly, and do not need the administration accountable in front of the church that is known by many people. Give alms without accountable in front of the church is part of the church tritugas practices implemented by the management of

the church. Mr. Petrus Aryana revealed:" financial affairs, we have committed no secret. We transparency of financial slightest, cash in and out of the church can be accounted for. We transparency also if there is a church that wants to see how much money comes in, and the details of the money that is already in use, and at a time can check whether his personal decimal been recorded or not". Mr. Doni Fredi revealed:" give alms without accountable, teach church members not to become gods for blessing given by God in any form. Then, it is relevant to the social life of the church organization, making them into unselfish, and forget themselves for the blessings that the wherewithal to church, which is a surrogate of God to the church". Mr. Hardy Mercubuwo revealed:" which is important to us accountable everything well, in and out of the church treasury. We are very afraid of making mistakes. So, if there are churches want to see activities carried out in the church, please we will serve with pleasure".Mrs. Ita Salukh revealed:" financial statements that are not accounted for in front of the church, this is the secret of the faith. We bernasar, let charity that God alone knows, our togetherness is very high, if accounted for in front of the congregation, sorry there will be a rift between the family simple and affluent families. The most important thing for us, loyal and honest. Loyalty and honesty as proof that our fear of God".Management view is clearly contrary to the understanding of the business standpoint. Opinion on accounting and accountability in business perspective, is directed to maximize profits without thinking about other aspects so that it leads to the creation of capitalist characters, which basically has a concept to think the values of materials and rationality. Rationality is the domination of thought on wealth, satisfaction, and self-esteem as the only goal man, whose authority only defend individual rights. The value of rationality is looking to logic, as something that should be in accordance with reality and can be accepted by a rational or reasonable, so the outside of it is considered unacceptable. Sombart (1919) describes the features of value rationality is to achieve self-serving, and depending avail or in terms of usability.Accounting and accountability church tritugas on the basis of observance of the corporate governance implementation in practice is believed to church because no engineering. If yes say yes, if it does not say no. That church management firm stance in the financial governance of the church. That is, in the practice of accounting and accountability tritugas church, boldly admitted his mistake, and honestly before the people and before God. Honesty is a symbol of obedience to the Word of God. The phrase is very clear management over the meaning of obedience, because management believes that strict adherence to accounting and accountability tritugas to break the church is a reflection of selfishness, with openness, honesty, sincerity and unity according to the character of God in order to break the nature of vanity in order to please God's heart. The Meaning of Love in Accounting and Accountability Church Tritugas Love of God and neighbor is a form of accounting practices and accountability church tritugas. love of God and of neighbor is a translation of the three main functions of church life , namely koinonia ( communion of love ) , Marturia ( news with love ) , and diakonia ( serve with love ) . The third function is the goal to foster, build , and improve the quality of the spiritual life of the church management completely, "until we all come to the unity of the faith and of the knowledge of the Son of God, to a perfect man, to the measure of the stature of the fullness of Christ" (Ephesians 4:13). The third function of this church tritugas give a reflection, in which the accounting function can not be separated from the function of accountability because if separated would be superior, and the service will turn out to be selfish, and does not reflect the love. Mr. Beta Tenggara revealed:" we do not need to do big things, but let's start from small things, such as love others and love those who do not like us. surely he who sows will reap. This is the promise of God's word. If we sow love we will receive love".Mr. Petrus Aryana revealed: "In the service of sincerity should be raised, so that we do not get caught up in earthly things. Rich people noted, while not rich no time to be served".Mr. Doni Fredi revealed:" let us keep alive in holiness , both in terms of physical and spiritual. spiritual things can help us , by maximizing prayer, a reading the word of God so that body and spirit can grow and be responsible in their respective work and effort. Successful businesses can bring blessing to others".Mr. BennyIskandar revealed: " many people lack wisdom in his life so many things that do not maximal. Therefore, ask for wisdom to Him so that He can rule over our lives".Mrs. Ita Salukh revealed:" holy life is an expression of the heart, which is my gratitude to God, as the work of salvation".The management phrase has a meaning of love and holiness, although in accounting practices and accountability church tritugas is not conveyed in front of the church, while maintaining careful management, to live in holiness on the basis of love according to God's will. Holiness to management is a living testimony of God to all people, through management behavior every day. Holiness is reflected in royalty management, cooperation sincere, generous with pastor, devoted himself entirely to the apostolate, by working in the fields of the Lord, and generate blessings and peace for the people. Accounting and accountability church tritugas more animating the understanding of the value of the love that is characterized by generous. That is, the concept of accounting and accountability church tritugas more reflected in an attitude of concern for the shortcomings of others. In this case, the concept of accounting and accountability church tritugas also contains the distribution of welfare, not only to the owners who have contributed directly to

the creation of wealth. However, also to the outside of the party, such as widows, orphans, the poor and others. Here generosity more emphasis on self-denial. Accounting and accountability on the basis of self-denial, means daring to deny that is not in accordance with the truth of God's word. Self-denial is not easy to do because it will be many obstacles and rejection of the world that is full of life compromise. Accounting and accountability church tritugas through Jesus calls in order to keep the heart in order adrift completely to-Him, to keep denying yourself. Self-denial, by deliberately to deny the accounting and accountability church tritugas being greedy, power hungry, unable to control, the passions, be content with the blessings you have, and give priority to the will of God above all else. Thus, the characteristics of a believer's life can be characterized by an attitude of denial themselves. The stronger self-denial management, the management accounting enabled to save and accountability in the real sense. Exemplary Meaning in Accounting and Accountability Church Tritugas Accounting and accountability church tritugas which is implemented by the management of the church, inseparable from Christian leaders are admired and imitated, namely Jesus. Management is required to be a servant of the church in the love of Christ, not only testify to the words, but also with examples of exemplary life or personal life. Exemplary management in the church, where every department leaders expressed equal rights and responsibilities in any decision on the service church tritugas. Therefore, the leadership and members of the church have the same portion of the expression associated with the organization. Deliberation is one of the absolute, which is implemented by the leadership and the church for the sake of the organization. In addition to meetings, the leaders and members have a strong emotional bond in terms of humility, for the mutual benefit of the organization of the church. Leadership and the congregation has always adhered to the word of God, James (4:10) says "humble yourselves in the sight of the Lord, and He will lift you up". Mrs. Ita Salukh revealed: "financial records of the church organization, accountable on the basis of solidarity between the leadership and congregation to God. So, every department we engage. We believe by faith, none of which is not known to God, to the God man must give account". Mr. Petrus Aryana revealed: "decision on the organization of our church ministry, on the basis of mutual agreement, it is our responsibility commitment. The ultimate responsibility of the church is in the hands of the leadership. However, the leadership does not want to decide for themselves, decisions related to the organization of the church service. At the time of deciding something sometimes there are successive opinion, but that's part of the togetherness". Mr. Doni Fredi revealed: "we are here if you want to decide something must be through joint meetings. So, all the department heads know our organizational work plan. we need transparency, the goal should not be a conflict. For example to set a budget, there should be an agreement between each department". Mr. Tenggara revealed: "hard to imagine an organization will be able to carry out ministerial duties if it is not running in the shared values of the church. The leader and the led is the motor, giving vision, and inspiration for an organization". Expression of the church's management has an exemplary meaning as in accounting practices and accountability church tritugas, the management put together, the collective agreement, and firmness as a form of supervision in every management activity. Togetherness in this service indicates that the church tritugas accounting and accountability are very transparency in financial matters in order to avoid conflict. (Gallhofer, 2011), and accounting can be interpreted as a form of obligation to account for the success or failure of the implementation of the organization's mission, in achieving the goals and targets (Stanbury, 2003). Accounting practices and accountability tritugas church is the best because God can not be deceived, and church leaders believe, God will always bless everyone who wants to hear His commands. Togetherness church leaders is a control device, which will eventually bring people to better behavior, and is believed to defeat individualism. Accounting and accountability tritugas church that is not conveyed in front of the church is believed to management as a form of togetherness, humility, believed to be the foundation of an exemplary life of God. Therefore, without humility is not possible to grow a person's spirituality, and is also unlikely someone can become a leader in accordance with the principles of exemplary. Therefore, with humility, transparency in accounting practices and accountability church tritugas can be realized. Conclusion Accounting and accountability tritugas church that is not conveyed in front of the church is the financial information that is accounted for on the basis of the perception of meaningful Christian, spirituality, obedience, love, and exemplary management reflected the church, in order to please God, and be a blessing and peace for the many. So, if elaborated into one entity will establish a new concept of accounting and accountability church tritugas can be defined as follows: Accounting and accountability church tritugas is to make the world of God for guidance in all activities, with openness, honesty, solidarity, and the firmness of the rules for the wrongdoer in order to break the nature of vanity, and bring peace to the people, as an expression of respect to God. Accounting and accountability embodied church tritugas, hoping to make a positive contribution, in the form of moral force that can improve the way the perpetrators of view of accounting practices and accountability so that the reality created a more nuanced Cristian. That is, when the shades of Christian moral foundation is already built into accounting and accountability of spirituality in the

church tritugas obedience, love, and the example of the biblical message can be realized. His form creates the ideal accounting and accountability, even to the world civilization that better fits dreams church management, church, and society at large.

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Scientific Research Journal (SCIRJ), Volume III, Issue VI, June 2015

ISSN 2201-2796

[www.scirj.org](http://www.scirj.org) c 201 5, Scientific Research Journal