

Kintsugi Philosophy for Auditors

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Abstract

This study explores the understanding of audit accounting by looking at the audit process through the art of Kintsugi. This research is empirical research using the interpretivism paradigm and collecting data using the interview method on several auditors and clients who are friends of the researcher and performing document analysis. Negotiation has several key behaviours, including communication, data, and service. The interests of auditors and clients are a part that is united by communication, data, and service. Negotiations between auditors and clients create the impression that gold flows through every existing crack. While auditing brings convenience, it never reaches perfection. The audit process can be seen as a kintsugi process which ultimately produces something more valuable through a purification process. This research complements the understanding of previous research. Namely, the performance of auditors can purify financial statements and even broader organizational settings.

Keywords

Kintsugi philosophy; auditors; accounting



I. Introduction

According to Morgan (1988), like artists, accountants interpret reality in a particular way; through an economic portrayal of organizational activity, accountants present a partial and, therefore, limited view of that reality. In presenting the economics, financial profitability and liquidity position of organisations, accountants say something whilst leaving other things unsaid. "[...] we face the problem that whatever perspective we choose to adopt, others are squeezed from view" (p. 480). Accountants can be considered artists because of their ability to interpret reality in their way through the economic picture of the organization's activities. Luca Pacioli's "bookkeeping" in *Summa de arithmetica, geometrica, proportions et proportionalitas* is a way to visualize transactions among traders. Pacioli created an account that turned the complexities of business deals into numbers, completed in multiple languages across different distances, cultures and geographies. Over the years, annual reports have substantially improved their visual representation.

Kintsugi aims to repair pottery or ceramics and add value to the object by adding the fused gold powder to each crack (Simanungkalit, 2018). While auditing aims to provide a "feel of security" for stakeholders regarding whether an organization's financial statements follow generally accepted accounting standards (Whittington, O. Ray and Kurt Pany, 2019; Power, 2003). This sense of security can be created because of the processes that occur in it. Power (1996) calls it the backstage of auditing. The process of consensus building on

relevant evidence and facts precedes and allows individual auditors' "cognitive judgments", which may or may not diverge from one another.

Furthermore, Power (1996) states that audit technology may appear to be a temporary nuisance, but it does not disrupt or alter the operations of the organization being audited. Audit technology only recommends improving controls or encouraging adjustments to financial statements. Auditors make these recommendations based on their claimed expertise in risk assessment procedures, internal control technology and the rules and regulations governing financial reporting. According to Pramusinto (2020) the power of technology including digitalization and automation continues to grow and change the pattern of production, distribution, and consumption. As with other areas of life, technology is used to make changes, so also with the legal system as technology in making changes (Hartanto, 2020). Meanwhile, the use of information technology is the benefit expected by users of information systems in carrying out their duties where the measurement is based on the intensity of utilization, the frequency of use and the number of applications or software used (Marlizar, 2021). In this way, the audit should "add value". Both kintsugi and audit have the same benefit of adding value. The similarity of objectives in kintsugi and audit will lead us to understand further where this study uses kintsugi as a visual representation of auditing in providing opinions on financial statements that are of value to the organization.

II. Research Method

This study is empirical research using the paradigm of interpretivism (Neuman, 2014), which emphasizes in-depth studies involving the direct participation of researchers in exploring the audit process and the interests brought by auditors and clients when conducting the audit process. The researcher analyzes each stage of the audit procedure and discusses the interests of the auditors and clients who accompany the audit process to end in audit negotiations. Then the researcher interprets it in the art of kintsugi, how the philosophy is contained in it and what phenomena are found when studying the art of kintsugi concerning audit accounting.

The data used in this study are primary and secondary. They are collecting data using the interview method on several auditors and clients who are friends of the researcher and perform document analysis. This personal relationship helps the researcher to gain acceptance and support from the participants and increases the sensitivity of the researcher in collecting, analyzing and interpreting data.

Interviews use open-ended questions to allow participants to answer according to their worldview. A list of questions was prepared before each interview session but was used flexibly: the questions asked were tailored to participants' specific phrases, allowing the researcher to capture the specific context and meaning of the participants' experiences, thoughts, and feelings. The answers were then transcribed and analyzed to find keywords for further exploration in interviews, observations, and subsequent documentary analysis.

Researchers use information from participants and existing documents to carry out a critical analysis of various existing views. The researcher tries to examine the data that has been collected and interpret it into arguments that are easy to understand and remain on the big map of audit accounting. Figure 1 illustrates the coding structure (Efferin and Hutomo, 2021) that helps researchers systematically copy the results from the data that has been collected.

- 1 Alasan bekerja di perusahaan
- 2 Prosedur Audit
 - a. Pengetahuan/interpretasi
 - b. Praktek
- 3 Negosiasi Audit
 - a. Pengetahuan/interpretasi
 - b. Praktek (bertujuan, terorganisir, kebetulan, lain-lain)
- 4 Pengalaman sehari-hari di tempat kerja
 - a. Budaya perusahaan
 - b. Interaksi dengan pemangku kepentingan

Figure 1. Initial Coding Structure

All data were initially grouped into a coding structure, then modified during the subsequent data collection and analysis to accommodate the newly discovered details. Several categories are combined, and new categories are developed.

III. Discussion

3.1 Getting to know KAP X

KAP X is one of the KAPs and consultants in Indonesia that provides services in auditing, taxation and consulting for organizations. KAP X was established in 1985 with offices located in Jakarta and Surabaya. The office's formal working hours are from 08.00 to 17.00 WIB, Monday to Friday. However, the working hours are flexible according to the needs and deadlines for the audit work. Generally, auditors work more than these formal working hours to pursue audit deadlines agreed with the client. Each team in charge of auditing a company usually consists of 4-6 people. For large companies that have many subsidiaries, the number of team members can increase to 50 people. Auditor performance appraisal will affect the amount of bonus they receive. The organizational structure of KAP X can be seen in Figure 2.

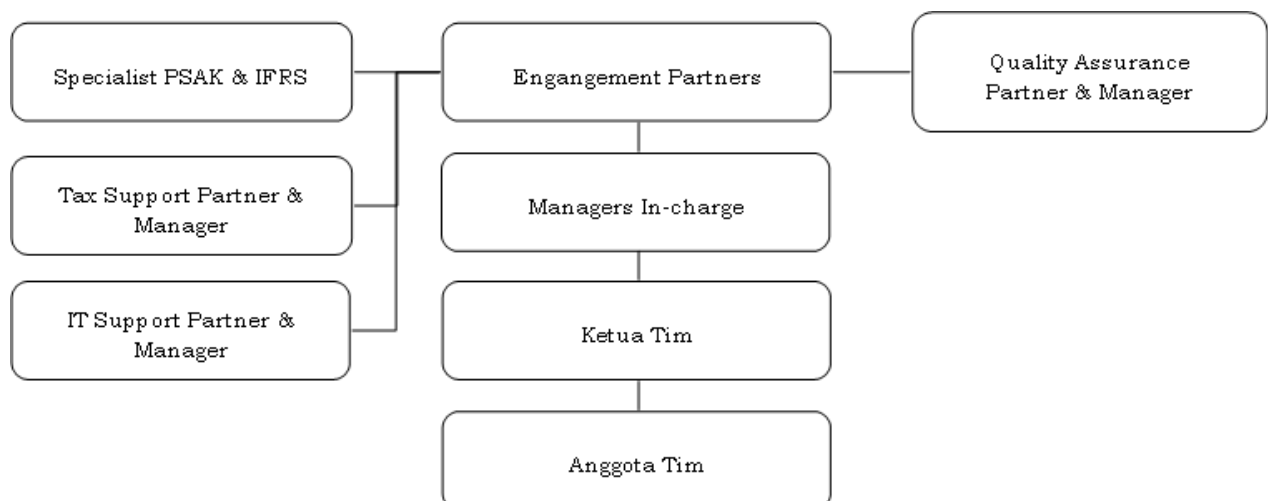


Figure 2. Organizational Structure of KAP X

Engagement partners and managers in charge are tasked with finding clients and providing engagement offers to clients. Once the engagement occurs, they choose a team

leader and which team member to assign. In addition, they can also contact other teams for certain cases that require special analysis. The other teams in question are PSAK & IFRS specialists, tax support, and IT support. PSAK & IFRS specialists are needed when the audit team does not understand the new regulations or old regulations in PSAK & IFRS, which are rarely used when auditing clients. For example, for a client who has a business in the mining sector, this field has special regulations that require a deeper understanding of PSAK & IFRS rules. Therefore, the auditor will work closely with PSAK & IFRS specialists to provide reliable and trustworthy opinions. Tax support is tasked with assisting the audit team when auditing clients who have problems in the field of taxation, what needs to be considered and how the impact will be on the financial statements. IT support is needed when the audit team wants to gain confidence regarding client data security issues and the quality of company programs and assist the audit team in processing data that is too large, which requires the IT team in the data analysis process. The team leader and team members are tasked with carrying out field audits, from data requests to audit reports which will then be reviewed by in-charge managers and engagement partners. Quality assurance is in charge of auditing their auditor's report, which is usually done yearly for certain clients. This is done to control the audit quality of each auditor.

3.2 The Frontstage of Auditing

"Front of the Stage" audit is a term that describes audit procedures to produce an auditor's opinion. According to Power (1996), frontstage audits are a natural outcome of backstage audits as a contingent product of individual cognitive assessments. The front-stage audit is closely related to the company's appearance, which is easily seen by outsiders. In this sub-chapter, the front-stage audit will be explained in stages according to the interviews with several auditors.

The audit procedure begins when the auditor receives a proposal from a client. This client can be a new client or a repeat client. This is necessary to understand the client's business.

"In principle, in an audit, the first thing that needs to be done is understanding the client's business. These clients get our accounting firm information from, whether from free sources or we offer the proposal. Then we need to know what the client's audit needs are for." (AD #1 - April 2022)

In the process of understanding the client's business, it is necessary to conduct some general surveys about the client to make the audit more focused. As stated in the following:

"In the survey we conducted a review of the client's business and what business they are in. After that, we did the initial mapping by asking questions regarding what audit needs are, who are the users, what are their needs, what is the process of preparing financial statements, what is the system, and what are the responsibilities of the financial statements." (AD #2 – April 2022)

"Every KAP will have a different way of determining materiality, but for sure every KAP will have materiality." (AD #3 – April 2022)

"We have a program developed by our KAP to help determine how big the materiality level is." (AD #4 – May 2022)

The materiality level obtained will be the basis for the KAP to carry out the next stage, namely the testing of the client's internal control. The first step in this testing process is understanding the client's transaction flow, including the selling cycle, buying cycle, fixed assets, and payroll. At this stage, the auditor conducts interviews with related departments and compares them with the company's standard operating procedure (SOP).

After the auditor understands the client's transaction cycle, the auditor performs a test of control (TOC) by requesting a sampling number of TOC and comparing it with management's assertions. The more weaknesses found in the company's internal control, the more vouchers are required by the auditor. As stated:

“Much or less depends on the accuracy of the control. As long as the accuracy of the control is correct compared to the assertion, then the vouching does not need much. Apart from TOC, vouching is also influenced by risk assessment.” (AD #3 – April 2022)

Risk assessment is sourced from financial reports, where the first stage is purely analytical. In this stage, the auditor sees the movement of the amount of the accounts in the financial statements, which tend to have significant movements and need further explanation.

“This year, why did the turnover decrease drastically compared to last year, later we will ask the client and this turns out to be due to the impact of the Covid-19 pandemic. So we can understand because this is indeed the case for most companies in the world. So we question any significant account movements, whether significant up or down. As auditors, we have the presume that if there is a significant movement, something must happen in it. This thing can be normal or anomaly.” (AD #3 – April 2022)

After conducting a prelymp analysis, risk assessment is also seen from the accounting estimate. Is the accounting policy set by the company reasonable or not? If an abnormality is found in the determination of the accounting estimate, the auditor requests an analysis from management regarding the basis for determining the company's estimate.

“Suppose the accounting estimate of the age of the property, plant and equipment. Determination of the age of this fixed asset is reasonable or not. For example, if the age of an operational car is up to 15 years, this doesn't make sense, does it. Even if the client persists in this matter, the auditor will definitely pursue the analysis whether it can take up to 15 years.” (AD #3 – April 2022)

Then, the thing that needs to be done by the auditor is a fraud risk assessment.

“Although the general audit is not designed to find a fraud, it doesn't mean that we don't see it from the side of fraud. But of course, the fraud assessment is not very detailed.” (AD #3 – April 2022)

After conducting the TOC and risk assessment, the auditor asks for vouching and confirmation. The number of vouching and confirmation requests depends on the results of the TOC and risk assessments that have been carried out previously. Then the auditor checks journals, including journals of purchases, sales, acquisitions of fixed assets, adjustments and other transactions.

“We try to analyze the adjusting journal entries made at the end of the year in what context, the goal is not to make the memorial journals at the end of the year or the end of this month fraudulent.” (AD #3 – April 2022)

During the audit process, the auditor usually finds some corrections. To answer these corrections, there is always a process called discussion. As revealed below:

“This discussion was carried out in stages, if in the field process when discussing with the accounting manager it was okay, the problem was solved. However, if there are certain items that cannot be resolved, the accounting manager still insists and does not want to make corrections, then this discussion can go up to the director of finance, to the president director.” (AD #3 – April 2022)

After discussions are held and an agreement is reached, the client is required to issue a letter of representation from management as a guarantee from the company that the financial statements have been disclosed and adjusted under financial accounting standards in Indonesia if there are items that are not adjusted later attached. In this letter.

As long as the findings can be followed up during the audit process or before the audit report, there is no need for an audit finding letter because it has been followed up by management. Conversely, if the audit report has been issued while the findings have not been followed up by management, the auditor will issue an audit finding the letter. Furthermore, the auditor summarizes and compares again with the materiality limit determined at the initial stage, whether it exceeds the materiality limit or not, as the basis for the auditor to form an opinion and issue an audit report.

3.3 Negotiation-The Backstage of Auditing

Backstage audits are an important part of producing a good audit. There are various attempts and dilemmas of auditors in conducting audit assessments. One of the efforts made in each stage of the audit procedure is negotiation. Negotiation involves a refining process that makes knowledge acceptable and stable (Power, 1996).

The negotiation stage begins when the client needs an auditor. The client provides an audit proposal to the auditor, which contains a general understanding of the client's business.

“We need to look for information related to the client's business background, not only rely on the data the client provides. Now there are many sources that can be obtained easily thanks to the help of the internet. That's one way we can help understand the client's business.” (AD #1 – April 2022)

Auditors need to pay attention to all the risks of accepting the client. Therefore, the client selection process is usually carried out by auditors who have upper-middle positions, among others, managers and partners.

“We have a level of materiality to how severe, assuming something is risky, to what point we can accept the risk. If the risk is very dangerous, of course we reject it, indeed we need a turnover, but if in the future it can endanger our office, then we reject it. In addition, we also asked the predecessor auditor what things caused the change of auditors.” (AD #3 – April 2022)

This opinion is slightly different from other auditors who said:

“The higher the risk, the higher the fee. Because usually we have calculated that if we want to take this client, what risks might occur, then we calculate how many costs are caused by these possible risks so that we accumulate these costs and submit them to the client as a fee that we will get later. For example, if you want to take this client for an investigative audit later, there is a possibility that we will be sued by other parties regarding client data. So, we have calculated the approximate cost needed to face the court's demands, so that if there is a possibility of a lawsuit occurring we will not be surprised and have been covered in the fee that we asked for at the beginning. So, in the fee there is already a risk cost.” (AD #1 – April 2022)

Based on the above opinion, it can be concluded that risk must always exist in every client. However, the risks posed by clients are different, and it is this difference that results in differences in fees set by the auditor. Therefore, precise calculations are needed regarding the estimated costs that may occur when carrying out audit procedures, where the ability to analyze this is mostly obtained by experience. As stated below:

"Usually the partner when looking at the data already knows which ones need attention and which numbers look strange, so he asks the client how the business flows, especially those related to items that he feels are suspicious." (AD #4 – May 2022)

After conducting the client selection process, the auditor makes an offer letter. This offer letter was made by considering the risks and audit objectives that led to determining the number of fees received by the auditor. As stated below:

"So later the fee will be determined one of the audit objectives, whether for general audits, investigative audits, or if the company is not compatible to be audited, do you want to compile it first or what?" (AD #1 – April 2022)

While other auditors do not consider it necessary:

"Our job as auditors is to carry out audit procedures, as long as the procedures are in accordance with the SOP and we have done them, then the data that the client provides when we ask for it is the data that is accounted for by the client, regardless of whether the data is true or not, the client is honest or not. What is certain is that we have done our duty, which is to ask for the whereabouts of the data and we have carried out the correct procedure." (AD #3 – April 2022).

Therefore, it can be concluded that efforts to establish good relations with clients are not carried out by all auditors. This depends on the good intentions of the auditors themselves. Auditors who have a tendency to avoid conflict will establish good relationships with clients to facilitate their negotiation process. Meanwhile, auditors who are ready to accept all risks, including conflicts in them, will have a tendency to do everything in accordance with procedures without thinking about whether a good relationship needs to be done and needs to be maintained. As long as the procedure has been done, it is enough for them.

Problems usually arise because of too many audit data requests. Auditors understand this and accept if they are mistreated by the client. This is an open secret among auditors and is not new to them. Therefore, auditors are used to dealing with various kinds of clients who "act up". As stated:

"There are those who negotiate, so that data requests are reduced, there are also those who say they can't give it because it's too much, there are also those who don't give the data until the audit procedure is about to be completed and when asked there are many reasons." (AD #2 – April 2022)

This is supported by the statement:

"Usually I increase the data request, if I should ask for 30 vouchers, I increase it to 40. This is just in case they can't give me as much as I asked for." (AD #4 – May 2022)

When findings emerge, auditors provide clients with a list of questions regarding their business. Problems do not occur if the client is able to answer the questions given by the auditor and provide valid data. If the client gives an answer that is not appropriate according to the auditor, the auditor will provide feedback with a statement in the form of data based on PSAK and the provisions of the applicable laws and regulations. The discussion process in order to answer this question is carried out in stages. As stated:

"If the field team has had enough discussions in this case, the accounting manager is okay, no problem, the discussion ends there. But if there are certain items for which the accounting manager is still adamant, it's okay if that's the case, we'll raise the level to a higher level to the level of the board of directors. There are also several companies that have enough directors for the finance director to convey their decisions. If that's not enough, then it can go to the main director. If the company persists in not wanting to make corrections, the auditor will see whether the figure can still be accepted or not, judging by our overall materiality. If it can still be accepted, that's fine, then it will enter the Client Representative Letter." (AD #3 – April 2022)

This is supported by the statements of other auditors:

"There is also a client who persists even though I have given an explanation, given PSAK too, he is angry and still doesn't want to correct it. Finally I told my manager. When my boss spoke, he just wanted to listen." (AD #4 – May 2022)

However, there are also those who argue as follows:

"Usually if the accounting manager refuses, then even up to the top he still refuses. So they still don't want to accept it even though they have gone up to the board of directors level." (AD #2 – April 2022)

It can be concluded that the discussion process involved all parties, both auditors (from team members to partners) and clients (from staff to directors). Although the results of the multilevel discussion can be predicted by the auditors, namely the tendency of rejection from the manager which is then followed by the director's refusal, they still carry out the discussion in the hope that there will be a bright point, namely an agreement. Therefore, discussions that culminate in negotiations play an important role in audit procedures. The audit report is the product of negotiations between the audit and the client.

Service is the core of the auditor, where the auditor exists to provide audit services. All audit work is service centered. The better the quality of service provided, the better the fees earned by the auditor. In this stage, the quality of the independence audit is tested. The auditor is obliged to provide the best service for clients, but on the one hand the auditor must also maintain the quality of independence he has. Without clear boundaries, auditors can trade the quality of independence for reasons of service. Therefore, KAP sets various standards and procedures in conducting audits in order to create clear boundaries between service and independence. This also applies to clients, they need auditors to provide "value" for the company they work for. Clients make every effort to make auditors comfortable in performing audit procedures in their company. However, assessment is subjective. In this case, the client hopes to influence the auditor's perspective by providing the best service. Kintsugi in Auditing. Kintsugi does not cover up its shortcomings, but shows and boasts about it so that what is lacking becomes its uniqueness. Kintsugi turns a minus into a plus.

a. Broke

Kintsugi cannot be created without shards. Existing objects must be broken first in order to be made into kintsugi. Each shard has a different shape but plays a role in each place. These fractions are complementary, protect, help, and perfect. With shards, something new, more beautiful and stronger can be born.

In the audit procedure, there are fragments that are of interest to the auditor and the client. Each auditor has an interest in carrying out audit procedures, including the desire to achieve the KAP turnover target, obtain a performance appraisal, achieve the target working hours, obtain incentives or bonuses, obtain an award from the KAP, maintain the good name of the KAP, foster sustainable relationships with clients, level career, as well as completing tasks (pressure) from superiors. While clients have their own interests, including completing daily tasks, reducing overtime hours, obtaining performance appraisals, maintaining the good name of the company, providing reports to stakeholders, attracting new customers and investors and maintaining existing ones.

b. Collect

Find and collect every available shard to repair. Fractions can also be taken from the shards of other objects to replace the missing pieces. The same is true for audit procedures. Auditors and clients who work together in order to fulfill requirements by the public and the government carry every interest in it. These interests are fragments that can be united because they have the same goal of completing audit procedures. Power (1996) states that the greater the institutional reliance on audit knowledge systems by regulators and others, the greater the potential for this form of audit knowledge to be supported by active transformation within the auditee organization. Therefore, it can be concluded that the amount of fraction (interest) brought by the client depends on how much the client is dependent on the auditor. The auditor's fraction (interest) is combined with the client's fraction (interest)

The better the service provided, the higher the satisfaction felt by each party. In the end, this satisfaction will affect the relationship between the auditor and the client. When auditors experience satisfaction, suspicion and doubt can be reduced or even eliminated. This is due to the positive stigma that the auditor has on the client. This also applies when the client receives satisfaction from the auditor. When the client feels treated well and valued, the client can provide various information that is beneficial to the auditor in relation to understanding the client's business. Important information that was previously unknown as well as data needed by the auditor can be provided by the client voluntarily as a result of the client's perceived satisfaction. With these three things, the relationship between the auditor and the client becomes stronger and stronger.

c. Wait

This gluing process takes time, it cannot be directly pasted and attached. At this stage it takes patience to wait. Likewise with auditors and clients, their process of carrying out audit procedures also takes time. Auditors need time to understand the client's business and understand the client itself, assess the risks that arise, and issue an opinion on the financial statements. As with auditors, clients also need time. Time to provide data to the auditor, time to explain their business, time to answer each auditor's questions, and time to collect data to explain to the auditor. As the saying goes, "good things take time", to reach an agreement between two different interests takes a long time. Auditors are willing to give time to clients so that clients can provide the best data and explanations in relation to their business. The auditor understands the client's need to obtain the best opinion from the auditor for the continuity of their business. Meanwhile, the client gives time for the auditor because the client understands that the auditor has an accountability procedure which will later be given to the government as evidence that the opinion they issued has gone through a series of valid and verifiable procedures. Where this leads to the sustainability of the KAP operational permit.

d. Fix

When the glue has dried, it's time to clean up any remaining glue by polishing the glued cracks until the surface is smooth and feels like one whole object (which has never been broken before). At this stage the auditor and client improve the existing financial statements. The auditor questions each item that has the potential for fraud, is not in accordance with PSAK, and the accuracy of internal control. Clients need to make improvements to financial statements if they do not have a clear reason along with the rules that support the implementation of the policy. Sometimes auditors also need to make improvements to their findings because they have obtained sufficient evidence from the client to answer each of the auditor's questions. Adjustments need to be made on the part of both the client and the auditor for reliable and trustworthy financial statements.

e. Disclosure

After going through a long waiting process, the time has finally come for the gold powder to be given. As varnish is applied to each crack, gold powder is sprinkled until it becomes one with the varnish as it dries and gives the impression of gold flowing along the crack. In this stage, the results of negotiations between the auditor and the client can be seen. The flowing gold cracks showed that various shards of various sizes could be put together. Negotiations are carried out to unite their respective interests. This is evidenced by the presence of different fraction sizes. When the interests of the auditor have greater influence, the client minimizes his interests to compensate for the auditor, and vice versa. For example, when the auditor requests data on a client, while the client also needs to do his daily work, the client increases his working hours (overtime) in order to fulfill the auditor's data request. Meanwhile, the auditor tries to meet the financial report deadline that has been agreed previously so that many overtime hours are carried out by the auditor in order to follow the interests of the client. The difference in size is not a barrier, but an art that contains the spirit of kintsugi, namely helping each other.

f. Refinement

The jigsaw puzzle has been assembled, any missing pieces have been found and combined, the cracks have been reinforced with every stroke of gold present. The kintsugi process is complete. More beautiful, stronger, and more valuable things have been created.

The auditor and the client have reached an agreement whereby the client provides their letter of guarantee for all matters that have been disclosed along with their special notes if there are items that are not adjusted in the financial statements. All client liability records are listed in the client representative letter. After the auditor receives the letter, the auditor can provide his opinion regarding the audited financial statements. At this stage the audit procedure has been completed. It's time for auditors and clients to see the results of their work. All interests have been assembled, discovered, and combined through communication, data, and services. Existing cracks have been strengthened through negotiations. Audited financial reports are created to be enjoyed by existing stakeholders. The report implies the various interests of clients and auditors that have been attached to one in order to produce more valuable things

IV. Conclusion

This research complements the understanding of previous research where the audit process can be seen as a kintsugi process which ultimately produces something more valuable through the purification process.

Kintsugi shows that audit procedures are carried out more than just generating an auditor's opinion. Auditors and clients need to go through several stages of refining before achieving the desired results. Broken, each auditor's and client's interests are formed when they establish a cooperative relationship. Collect, every interest is collected to be merged into a single entity through communication. Wait, the amount of required and questionable data takes time to process. Repair, in order to provide the best service always requires continuous improvement. Disclosure, the results of negotiations have been formed and revealed as evidence of an agreement. Refinement, the final result has been revealed as a result of the refining process. Kintsugi helps us to see imperfection as acceptable and even more beautiful. Likewise with audits, Skærbæk (2009) states that although audits produce convenience, audits never reach perfection because it is a process of negotiation with network partners. This is supported by the statement of Pentland (1993) and Power (2003) that the audit produces convenience and legitimacy. Therefore, the audit process is a valuable process like kintsugi.

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