

The Perspective of Javanese Christian Church on the Implementation of Internal Controls in GKJ Wiladeg

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Abstract: Prior studies show many religious organization have weak internal controls due to limited resources. People working in religious organizations work mostly on religious motives based on their beliefs to the God. While it will be difficult to implement strict internal controls, religious organizations need to implement internal controls which suitable to religious motives. The history of Javanese Christian Churches showed long process of harmonizing Christian faith and Javanese values. One of Javanese Christian Church started by a true believer of *Kejawen* is located in Wiladeg and named GKJ Wiladeg. Hence, this study aims to explore Javanese Christian Churches perspectives to support implementation of COSO internal control framework in GKJ Wiladeg. This study used an interpretive approach. Data were collected through interviews, observations, and documentations. This research used COSO Internal Control Framework to examine internal control in GKJ Wiladeg. Data analysis were description, comparison, and interpretation. The result shows perspectives of Javanese Christian Churches have supported internal control in GKJ Wiladeg consisting control environment, risk assessment, control activity, information and communication, and monitoring.

1 INTRODUCTION

Corruption has been the serious issues for decades. Indonesia is in the third position in ASEAN Corruption Perception Index (Wijaya, 2017). Some argument states that corruption caused by lack of spirituality. People need to believe that corruption is sin. Every religion teaches its follower to do good things. Ironically, corruption, fraud, and mismanagement often found in religious organizations (Belanger, 2015; Khairul, 2017; Lim, 2012; McElwee, 2017; Reuters, 2015).

Cases in Catholic churches were mostly exposed since churches reports to Vatican. Catholic is the only religion which has centralized authority. Therefore, any reported cases were easily recorded and published. In the other hand, Christian churches consists of many different type of churches. Each churches has its own administrative and financial systems. Buddhist and Hindus also experience similar systems. Thus, any cases emerges in the church will not be exposes to external parties.

In Indonesia, Moslem is the biggest religion. Although has large followers, its administration and financial systems is also laid on the hand of every

Mosque. *Infaq*, *zakat*, and *shodaqoh* are easily to have mismanagement. However, small consequence bring the case unexposed. Wakaf land is one of vulnerable asset of it that possibly expose due to the government law in property ownership. Moreover religious organization generally involves volunteer management. Hence, any case will be mediated internally.

Religious organization also vulnerable to the money laundering case. Since the donation usually accepted in cash and the donator identity are rarely recorded properly. This also affected by trust in religious organization. However, religious organization cannot rely totally on trust. Human behaviour change according to the situation. Hence, religious organizations need internal control which suitable and support their special characteristics.

Religious organizations have long journey to settled themselves in the community. In order to be accepted by new followers, sometimes religious value have to be enriched with local culture. Therefore, the characteristic of religious organization may differ according to the influence of local culture.

Indonesia is a country with very diversified culture. Government of this country regulates development of six religions. One of the religion approved by Indonesian government is Christian Protestant. Christian Protestant widely known to be brought to Indonesia by missionaries during the arrival of European adventurers. In those period of time, while Javanese already have spiritualism called “*Kejawen*”, some of them were searching for another spirituality enlighten (Adi, 2017). A true believer of *Kejawen*, Ki Mangun Sarkoro, who had strong influence to his community started to be Christian Protestant follower. His step was followed by some people in Wiladeg which later build *Gereja Kristen Jawa* (GKJ) Wiladeg (Gereja Se-Sinode GKJ, 2017). His spiritual knowledge of *Kejawen* enriched Christian Protestant believe practiced by member of GKJ Wiladeg and built their own Javanese Christian Churches values.

Religious values are supposed to guide religious followers’ behaviour. Thus, people work for religious organization mostly driven by religious motives than professional motives (Irvine, 2005; Chaves, 1999). It sometimes brings consequences in the limited quality of human resources (Duncan *et al.*, 1999). Unfortunately, the nature of religious organization as a place where people devoted themselves to God could not guarantee it from financial threat. Studies show several threats from fraud and mismanagement (Thrall, 1997; Haught 1998; Cambains, 1998; Cuffie, 1992) occurred due to the weak of internal control.

It may be caused to the segregation of religious believe and professional principles. Due to the argument, religious teaching should have good support on professional principles to influence people who work in religious organizations.

Currently, there was neither internal control standard nor framework which specifically created for religious organization. The Committee of Sponsoring Organization (COSO) Internal Control-Integrated Framework consists of dimensions which may be eligible for religious organization. However, the nature of religious organization which underlined spirituality must be accommodated by implemented internal control.

Internal control has been discussed in research in religious organization (Woodbine, 1997; Wooten, et al., 2003; Cornell, et al., 2013; Sanusi, et al., 2015). Culture and the religious value also took place in accounting practice (White, et al., 1999; Bigoni, et al., 2013; Hong, 2014; Damayanti, 2015; Zulfikar, et al., 2017). Since religion carry different values, each religious organization has different culture and

perspectives. Christian churches have many variation which lead to different style of management and further internal control preferences. Moreover, some Christian churches are affected by local culture.

Based on the discussion above, this research aims to explore Javanese Christian Churches perspectives to support the implementation of COSO internal control framework in GKJ Wiladeg. The research questions are:

RQ1. What are Javanese Christian Churches perspectives used by GKJ Wiladeg?

Current internal control studies were built by paradigm developed in western countries which have different culture from Indonesia. Foreign paradigm is not always suitable with paradigm built assumptions believed in Indonesia (Kamayanti, 2017). Javanese Christian Churches are different from other types of Christian Churches. GKJ involves Javanese elements in the values and daily operations. The suitability of COSO Internal Control Framework to be implemented in GKJ remains questionable. It drives to the second research questions below.

RQ2. Are Javanese Christian Churches perspectives have potential support in the implementation of COSO internal control framework?

Interpretive studies is conducted to answer the research questions above. It helps to provide richer contextual understanding of a phenomenon (Efferin and Hartono, 2015). The next section 2 reviews literatures on accounting in religious organization, internal control in religious organizationsm COSO Internal Control Framework, Christian Churches values, and Javanese perspectives on spirituality. Section 3 describes methods use in this research. Section 4 describes background of GKJ Wiladeg and its Javanese Christian Churches perspectives. While section 5 compares internal control in GKJ Wiladeg and COSO Internal Control-Integrated Framework. The last section discuss theoretical implication and conclusion as well as limitation of this paper.

2 THEORETICAL FRAMEWORKS

2.1 Internal Control in Religious Organization

Supporting function of accounting to religious organization were mostly related to the collection of money from the follower especially related to accountability (Afifuddin, 2010). Accounting

concepts were also implied in the Bible (Hagerman, 1980). It is not an obstacle to the sacred agenda of the church (Irvine, 2005) and further, theological perspectives has been studied as one of interdisciplinary accounting research (Mcphail et al., 2006). Therefore, studies in internal control were not only focusing on commercial organization but also in religious organization. Since religious organizations have different size and structures, churches with those variation have different type of internal control implemented (Duncan and Morris, 1999).

Religious organizations are commonly mistaken internal control purposed only for detecting and preventing fraud (Ahiabor and Mensah, 2013). Those argument disturb religious value who rely on God. Therefore, concern on suitable internal control framework for religious organization drives to different motives of internal control in religious organizations (Wooten, et al., 2005). Internal control in religious organizations intend to protect and to maintain voluntarism. Volunteers who work for religious organization will not have to deal with problem of accusation and distrust. Further, internal control helps to promote honesty and trust in religious organizations.

2.2 Culture and Internal Control

In COSO internal control framework, (COSO, 2013), there are three control objectives such as (1) operations objectives; (2) reporting objectives; and (3) compliance objectives. To fulfil those objectives, there are five components of internal control which are (1) control environment; (2) risk assessment; (3) control activities; (4) information and communication; and (5) monitoring activities. Each of those components has principles that supposed to be fulfilled in order to maintain adequate internal control. Control environment, was supported by organizational culture which solely determined by behaviour expectations. Organizational culture reflects leadership as well as management philosophy and style (Schein, 2010; Bass, et al., 1993; Covin, et al., 1988).

Javanese perspectives varies from language and art to way of life and philosophies. Javanese culture has strong influence in the way of life of Indonesian people (Magnis-Suseno, 1997). It is undoubtedly related to religious life where Javanese maintain social harmony. Social harmony is built through two basic principles which are conflict avoidance and respect.

Conflict avoidance relates to the concept of *rukun* which can be interpreted as harmony. In the harmony, it has cooperation, mutual acceptance, calm and unity (Magnis-Suseno, 1997). The concept of *rukun* also shows collectivism among Javanese.

Respect in Javanese is implied in the daily life through manners and language. Language as a product of culture for Javanese consist of several levels. It guides Javanese to awareness of their position and responsibilities. It also symbolizes social status.

Both of those concepts bring another concept called *gotong royong* and *musyawarah*. While Javanese appreciate collectivism, “gotong royong” concept shows how individuality must be left behind.

3 RESEARCH METHODS

This research was conducted from July to November 2017. Data were collected through observation, documentation, and interviews. It works involved interviewing people works for GKJ Wiladeg. We interview the chairman of assembly, treasurer, field coordinator, commission, and another stakeholder. All interview was conducted in Indonesian and Javanese language.

Researcher was also involving himself in the church’s activity to understand the perspectives better. Javanese Christian Churches perspectives data drawn from document owned by the church. The information is also published through website owned by association of Javanese Christian Churches (Sinode GKJ). Information gathered were ensured by interview to assure coherence interpretation among researcher and Javanese Christian Churches followers. This research focused on cash revenue and cash disbursement.

Internal control in GKJ Wiladeg was identified through observation and documentation of daily activities. Church assemblies were interviewed to identify internal control principles which cannot be obtained through observation and documentation. Influence of Javanese Christian church perspective to the internal control implemented were identified through this stage of research. The last step was comparing internal control implemented by GKJ Wiladeg and COSO Internal Control framework.

Javanese help each other to finish the duties. Similar with “gotong royong”, Javanese prefer dialogue in problem solving which commonly called “musyawarah”.

4 BACKGROUNDS OF GKJ WILADEG AND JAVANESE CHRISTIAN CHURCH PERSPECTIVES

As stated in Christian Churches of Java's Website, Javanese Christian Churches history started by nine Javanese who worked for Mrs. Christina Petronela Philips Steven. They were pioneer of Java Christian Church. One of those pioneers was Kyai Sadrach who was right-hand man of Mrs. Christina Petronella Philips Steven. Kyai Sadrach believed that Javanese culture can be implemented in every religious aspect of Christianity. Some of Javanese perspectives were *rapal doa*, *slametan*, and other local wisdom. This believe drove Kyai Sadrach to build independent Javanese Christian that free from Dutch Zending (Partonadi, 2001). Further Javanese Christian community established a sinode, a congregation of Javanese Christian, called *Pasamoean Gereformeerd Djawi Tengah*.

Javanese Christian Church is locally mentioned as GKJ (Gereja Kristen Jawa) has a logo. The logo combined two elements which are Christianity and Javanese. Javanese elements represents the independence of GKJ in term of theology. GKJ has its own procedure and governance as well as the principal teachings of the church.

GKJ Wiladeg was formerly part of GKJ Wonosari one of church in Gunungkidul class. It is located in Jl. Wonosari-Karangmojo Km. 6, Wiladeg, Karangmojo, Gunungkidul, Yogyakarta. It was started by Ki Mangun Prawiro who was a true believer of *Kejawen*. Due to his serious illness, he learned about Christ from Christian songs and stories told by evangelist. Since the establishment, GKJ Wiladeg still preserved Javanese culture.

The principal teaching of GKJ Wiladeg is similar with other Javanese Christian Churches. Since the main principles derived from the Bible, Javanese Christian Churches have differences from other type of Christian Churches. One variation mentioned by priest of GKJ Wiladeg was baptism. There are three methods of baptism such as immersion, affusion, and aspersion.

"Some Christian Churches approves immersion as the only valid methods. Javanese Christian Churches acknowledges the three methods."

GKJ Wiladeg's priest also explains some uniqueness possessed by common GKJ. As mentioned by its title Gereja Kristen Jawa (GKJ), Javanese Christian Churches are close with Javanese

culture which is full of symbolization. First, GKJ Wiladeg holds church services in Javanese language. Second, members of GKJ wear Javanese traditional costume for special events. Third, GKJ Wiladeg has a concept related with strong *Kejawen* named *unduh-unduh*. Fourth, GKJ Wiladeg adopts Javanese concept gotong-royong in organizing church's life. Five, during the election of organization, GKJ uses Javanese concept of *musyawarah*.

Javanese language used in church services represents respect of Javanese. It symbolizes devotion to God when the higher level of language is used in the ceremony. On the other hand, the use of traditional costume reminds Javanese on their root of tradition.

Concept of *unduh-unduh* was combination of Bible and Javanese philosophy. While in the Bible represent God blessing, Javanese concept of *gunungan* was believed as gratitude expression, as mentioned by priest of GKJ Wiladeg

"...concept of *unduh-unduh* was taken from the Bible, it was taken from the Old Testament when God blessed Israel, ...those concepts was combined to the Javanese concept which was *gunungan* which Javanese believe as an expression of gratitude to the One Almighty God"

The nature of Javanese is communality which support concept of *gotong royong*. This concept means cooperation and help each other as a way of life in GKJ Wiladeg.

"Javanese culture in addition to Javanese custom mentioned before, we also believe in *gotong royong*, concept of togetherness as a nature of Javanese which become soul of GKJ parish"

In this point, GKJ Wiladeg's assembly are elected. Every member of GKJ Wiladeg has similar right to be elected. This is the evidence of equality which shared by spirit of togetherness and help each other.

Organization structure of GKJ Wiladeg consists of two broad layers, first is daily executive board which known as *Majelis Pelaksana Harian* (MPH) and division coordinator. Part of MPH are Head of MPH, secretaries, and treasurers. There are four division coordinators. The divisions are worship division, stewardship division, member development division, and testimony of service. MPH and division are responsible for the cash revenue and disbursement of GKJ Wiladeg.

5 INTERNAL CONTROL IN GKJ WILADEG AND COSO

The revenue of GKJ Wiladeg comes from internal and external parties. Member as internal party of the church give their money as a symbol of gratitude for God's blessing. Recently, members' contribution is divided into six categories which are (1) weekly offerings; (2) development offerings; (3) gratitude offerings; (4) tithe; and (5) holiday and celebration offerings. External revenue was from (1) Ministry of Religious Affair; (2) village funds; and (2) donation.

Document in cash revenue of GKJ Wiladeg are (1) cash receipt; (2) recapitulation of offerings; and (3) monthly offerings cards. Cash revenue were recorded to cashbook and Microsoft excel file.

Cash disbursement in GKJ Wiladeg was divided into two categories. First category is regular expenses and the other category is non-regular expenses. Regular expenses are living costs of minister of the church, contribution to association of GKJ (Sinode) and operational expenses. Non-regular expense covers activities planned in the budget and incidental expense. GKJ Wiladeg equipped the disbursement activities with documents such as (1) cash expenditures; (2) living cost slip; (3) activities' proposal; (4) deed of trial; and (5) churches' revenue and expenditure budget. Cash disbursement were recorded to cashbook and Microsoft excel file.

5.1 Control environment

GKJ Wiladeg shows commitment on integrity and ethics. As a religious organization, guidance is derived from the Bible especially supported by Ten Commandment as mentioned in Exodus 20:1-17 and Matthew 22: 37-40. Integrity also related to leadership value which can be symbolized by Shepperd as taught by Jesus and mentioned in John 21. Therefore, members of GKJ especially members who are in charge in the daily operations and activities are clearly uphold the values of honesty, openness, accountability, and humility. In addition, Javanese value of *gotong royong* supports them to serve others. This concept is different with one principle in control environment of COSO. GKJ Wiladeg doesn't have independent monitoring board. Reporting activities and financial management in GKJ Wiladeg are reported to presbytery through church assembly after the report is examined by MPH. However, monitoring activity is performed by stakeholder of GKJ Wiladeg as mentioned by Pnt. Ismartono.

“After presbytery receive written report then it will be distributed to GKJ members in each region. Hence, monitoring is done by presbytery and all members of GKJ Wiladeg”

As a religious organization, there is limitation on the implementation of regular internal control. GKJ Wiladeg never do performance evaluation for its MPH and division. All personnel work based on honesty and sincerity to serve. The internal control is mostly based on trust of members.

5.2 Risk assessment

Religious organization does not mean that it will be free from risk. GKJ Wiladeg prepare budget revenue and expenditure plan or known as *Rancangan Anggaran Pendapatan dan Belanja Gereja* (RAPBG). Reports for internal purpose are performed by treasurer through monthly church assembly. Reports on external purpose are complying external parties' guidance. Another routine report is delivered annually to Gunungkidul class.

GKJ Wiladeg as a religious organization has no strict regulation on fraud. If a person proofed to commit fraud, presbytery would help him/her to realize his/her faults.

5.3 Control activities

Offerings received from the church's member is counted by responsible team and recorded in offerings book before its given to treasurer. Treasurer will recount the money and record it to the cash book. The result will be announced to the member in the following week. For the monthly offering, second treasure will be in charge on the counting. First treasurer will record it in the cash book.

In term of cash disbursement, division in charge could get funding as mentioned in the budgetary plan. They would get cash disbursement document. For incidental expenditure which has not been planned in the budget, the treasurer would need authorization from church assembly.

GKJ Wiladeg develops control activities through development of accounting systems. GKJ Wiladeg adopts accounting from governmental sector. GKJ Wiladeg uses double entry records.

5.4 Information and communication

As mentioned before, GKJ Wiladeg reports revenue and expenditure to the internal parties through church assembly. GKJ Wiladeg has identified information needs in the reporting process. Pnt. Ismartono underlined:

“Expenditure is reported twice. First is monthly report in church assembly where first and second treasurer report not only revenue but also expense and then accumulated for a year. We share those information to members of GKJ in a special church assembly in order to inform them revenue and expense in a year”

5.5 Monitoring activities

Evaluation is conducted monthly and annually. Presbytery discuss monthly changes through assembly. Assembly will produce policy as mentioned by Pnt. Muryati:

“In the church assembly, we will know the position of cash then we can make decision. For example, current month revenue is below the budget planned, GKJ Wiladeg could reduce activities which need bigger fund.”

6 CONCLUSIONS

Religious organizations have different characteristic compared to profit organization. In religious organization, voluntary is taking place in the service. In GKJ Wiladeg, Javanese value enrich Christian value and build the new spirit. GKJ Wiladeg combines Javanese value in Christian principles resulting new perspectives. In GKJ Wiladeg the most important perspectives of Javanese culture are rukun, respect, gotong royong, and musyawarah. Those perspectives supports principles from the Bible and become Javanese Christian Church perspectives of GKJ Wiladeg.

Cash revenue and cash disbursement procedures of GKJ Wiladeg has been identified. Internal control of GKJ Wiladeg has been compared to COSO Internal Control-Integrated Framework. Although COSO could not totally be implemented due to the nature of religious organization, GKJ Wiladeg has substitute method in control activities derived from Javanese Christian Churches perspectives mentioned before especially persepectives of *musyawarah* and *gotong royong*. This research will help development of internal control model in religious organization.

While it is difficult for religious organization to implement rigid internal control standards, religious and cultural values can still be used to bring guidance to the religious organizations members.

Due to the limited resources, interview to members of GKJ Wiladeg has not been conducted. Since this research focusing on GKJ Wiladeg, further research is expected to broaden the subject.

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