

GLOBAL VALUES IN LOCAL WISDOM BASED MANAGEMENT ACCOUNTING FOR THE DEVELOPMENT OF RELIGIOUS HIGHER EDUCATION

Nur Fitry Latief^{1*}, Youlanda Hasan²

^{1,2}Institut Agama Islam Negeri Manado

nur.fitry@iain-manado.ac.id ;
youlanda.hasan@iain-manado.ac.id

(*) Corresponding Author
nur.fitry@iain-manado.ac.id

ARTICLE HISTORY

Received : 20-11-2025

Revised : 07-12-2025

Accepted : 20-02-2026

KEYWORDS

Competitiveness,
Cultural Philosophy,
Local Wisdom,
Management
Accounting,
North Sulawesi

ABSTRACT

This study aims to analyze, evaluate, and develop an in-depth exploration of the local cultural philosophy “*Biar Kalah Nasi Mar Jang Kalah Aksi*” as the foundation for formulating a new concept in management accounting to strengthen the global competitiveness of state religious higher education institutions. A qualitative research method with a descriptive ethnographic approach was employed to collect data through in-depth interviews with informants from 15 cities and regencies in North Sulawesi Province, as well as those residing outside the province, particularly key informants with a deep understanding of this local wisdom. The findings reveal that this cultural philosophy embodies values of resilience, innovation, and efficiency under conditions of limitation, which can be integrated into management accounting systems as an adaptive model for addressing global challenges while preserving local identity. Furthermore, the application of these values has the potential to optimize resource management and reinforce the institutional identity of state religious higher education institutions in responding to global changes and demands. The novelty of this study lies in the development of a local wisdom-based management accounting concept that is not only culturally relevant but also provides a responsive and sustainable foundation for the advancement of state religious higher education institutions.

This is an open access article under the CC-BY-SA license.



INTRODUCTIONS

North Sulawesi Province, with Manado as its capital city, has emerged as a domestic and international tourism destination due to its natural beauty and rich cultural heritage. Its religious diversity, predominantly consisting of Christianity, Islam, and Catholicism, has led North Sulawesi to be widely recognized by the epithets “*the land of a thousand churches*” and “*Nyiur Melambai*.” Amid this natural charm and cultural wealth, there exists a local philosophy, “*Biar Kalah Nasi Mar Jang Kalah Aksi*,” which has often been perceived negatively as it is frequently

associated with tendencies toward a hedonistic lifestyle. Within Christian teachings and values, such tendencies are not considered to align with divine principles (Opit & Sumendap, 2021). This negative perception raises concerns that the philosophy may be abandoned and eventually become obsolete in the future. Therefore, through an alternative perspective, this philosophy is reinterpreted and integrated into the field of management accounting in order to reconstruct it as a value-laden philosophy with positive meanings and tangible contributions to society.

In the educational context, the spirit embodied in this philosophy reflects the importance of perseverance in pursuing education despite limited access and opportunities, particularly in religious higher education. The concept of “*jang kalah aksi*” serves as an inspiration for communities to prioritize concrete actions aimed at improving the quality of education. Accordingly, this study seeks to develop the philosophy into a novel local wisdom-based management accounting approach that can be implemented within religious higher education institutions, with the objective of achieving a balance between global competitiveness and the preservation of local cultural identity.

LITERATURE REVIEW

Local Wisdom

According to the Great Dictionary of the Indonesian Language (Kamus Besar Bahasa Indonesia/KBBI), local wisdom is defined as “local knowledge or policies that are traditional in nature and have been learned and practiced in the daily lives of certain communities across generations” (KBBI, 2024). This form of wisdom typically embodies values of virtue, social norms, ethics, and principles upheld within a particular community. Scholars widely regard local wisdom as a cultural asset that contains unique knowledge derived from a community’s long-term interaction with its environment.

Satino, Manihuruk, Setiawati, and Surahmad (2024) explain that local wisdom represents the collective thinking of a society, encompassing ways of life, norms, and ethical frameworks shaped through prolonged social experience. Similarly, Sartini (2004) emphasizes that local wisdom functions as a guiding framework for addressing social and environmental challenges and serves as a value-based foundation for decision-making processes within a community. Thus, local wisdom is not merely a cultural artifact but also a living system of knowledge that informs adaptive and sustainable practices.

Competitiveness

According to KBBI, competitiveness refers to the ability or strength possessed by individuals, organizations, or nations to compete, particularly within broader economic or market environments (KBBI, 2024). In the context of global competitiveness, scholars define it as the capacity of a country, organization, or individual to innovate and produce high-quality goods or services, enabling them to survive and excel in international markets.

The World Economic Forum (WEF) conceptualizes global competitiveness as encompassing productivity, efficiency, and innovation capacity, supported by stable economic and social environments (Pusat Kajian Anggaran, 2020). From this perspective, global competitiveness extends beyond economic or technological dimensions to include education, health, infrastructure, and robust institutions that foster sustainable growth and adaptability in response to global changes.

Management Accounting

KBBI does not provide a specific definition of management accounting; however, the term “accounting” refers to activities related to recording and reporting financial information to generate insights into financial conditions (KBBI, 2024). From an academic standpoint, management accounting is a branch of accounting focused on providing relevant financial and non-financial information to managers to support planning, control, and operational evaluation.

Hansen and Mowen (2020), in their work *Management Accounting*, explain that management accounting aims to supply detailed data for cost analysis, budgeting, performance control, and strategic decision-making. Therefore, management accounting plays a critical role in aligning organizational resources with strategic objectives and enhancing organizational effectiveness.

Higher Education

According to KBBI, higher education refers to educational programs undertaken after secondary education, including diploma, bachelor’s, master’s, doctoral, and professional or specialist programs offered by higher education institutions (KBBI, 2024). The term “religious” pertains to matters related to religion. Consequently, State Religious Higher Education Institutions refer to higher education institutions that focus on religious studies and development,

such as state universities, institutes, or colleges dedicated to specific religious traditions, including Islam, Christianity, Hinduism, or Buddhism.

These institutions aim to produce graduates who not only possess theoretical knowledge of religion but also apply and research religious principles within broader societal, cultural, and social science contexts. Mulyono (2022) asserts that State Religious Higher Education Institutions play a vital role in shaping the spiritual character of society and promoting interfaith understanding to achieve social harmony and balance.

New Concept

According to KBBI, a concept is defined as an idea or design formulated as the basis for a plan or thought, while “new” refers to something that is recently recognized or distinct from what already exists (KBBI, 2024). From a scholarly perspective, a new concept refers to an idea or approach that offers innovative ways of thinking, methods, or models that differ from existing frameworks, often aiming to address emerging needs or contextual developments.

Walenta et al. (2023) argue that new concepts in management typically arise from research findings or changes in external environments that compel organizations to adopt more effective and adaptive operational strategies.

RESEARCH METHOD

This study employs a qualitative descriptive research design with an ethnographic approach, focusing on the application of the cultural philosophy “Biar Kalah Nasi Mar Jang Kalah Aksi” within the framework of management accounting to enhance the global competitiveness of State Religious Higher Education Institutions. The ethnographic approach is designed to achieve an in-depth understanding of local cultural values and meanings in North Sulawesi, particularly the philosophy in question, as well as its potential application in management accounting practices within religious higher education contexts.

Data were collected through in-depth interviews, participant observation, and documentation. Participant observation involved direct observation of how the values embedded in the cultural philosophy are practiced in the daily lives of communities in North Sulawesi, as well as among informants residing outside the province, including within higher education and religious activities. In-depth interviews were conducted with cultural figures, academics, and higher education administrators in North Sulawesi. Documentation was gathered from cultural literature, historical records, and relevant accounting data to complement field data.

Data analysis was conducted using narrative thematic analysis. The collected data were thematically analyzed through a narrative approach to identify patterns reflecting the cultural philosophy’s values and their potential integration into management accounting elements, such as planning and control within higher education institutions. Data validation was carried out through method and source triangulation by comparing findings from interviews, observations, and documentation to ensure data accuracy and consistency.

The research stages consisted of data collection, data reduction, data presentation, and conclusion drawing and verification. Each stage was designed to achieve a comprehensive understanding of the application of cultural philosophy within the context of management accounting. Collectively, these stages clarify the application of the ethnographic approach in understanding the role of North Sulawesi’s local culture in enhancing the global competitiveness of State Religious Higher Education Institutions.

RESEARCH FINDINGS AND DISCUSSION

This study examines the local wisdom of North Sulawesi, particularly the cultural philosophy “Biar Kalah Nasi, Mar Jang Kalah Aksi” (maintaining dignity and visible effort despite material limitations), as an inspiration for developing a management accounting concept within State Religious Higher Education Institutions (PTKN). Using an ethnographic approach, the study involved 15 key informants from various regencies in North Sulawesi and three supporting informants residing outside the province. The majority of respondents (12 key informants and 3 supporting informants) expressed positive perceptions, viewing this philosophy as embodying values of hard work, resilience, efficiency, and inspirational leadership that are relevant for improving PTKN performance. However, three key informants expressed negative views, arguing that the philosophy may pose risks if applied without consideration of resource constraints, insufficient attention to planning processes, and the potential for hasty decision-making.

These findings indicate that although the cultural values embedded in the philosophy are generally perceived as positive and relevant for management strategies in PTKN, contextual adaptation is necessary to address practical managerial limitations. The discussion is structured according to the three research objectives, as follows.

1. Analyzing the Culture of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” as a Management Accounting Concept for the Development of Globally Competitive State Religious Higher Education

The findings demonstrate that the people of North Sulawesi largely perceive the philosophy “*Biar Kalah Nasi Mar Jang Kalah Aksi*” positively, as it reflects values of hard work and courage. This philosophy is regarded as a source of inspiration in addressing economic and social challenges, emphasizing achievement through persistence and effort rather than reliance on luck. These findings align with McClelland’s Achievement Motivation Theory, which highlights the importance of the need for achievement as a driver of individual and organizational performance (Markova, Taysever, & Angelov, 2024).

Furthermore, the relevance of this philosophy to Transformational Leadership Theory suggests its potential to inspire leaders within educational institutions to foster positive change. The values of resilience and perseverance embedded in the philosophy are also consistent with Psychological Resilience Theory, which emphasizes the importance of endurance and adaptability in higher education environments.

Nevertheless, the study also identifies negative perceptions, particularly concerning the inadequacy of resources that may hinder effective implementation. Several informants expressed concern that an excessive focus on outcomes could lead to the neglect of essential processes, thereby risking compromises in quality and ethical standards. These findings underscore the importance of valuing processes alongside outcomes and exercising caution in decision-making to avoid impulsive actions. Overall, while the philosophy offers positive contributions to management accounting in religious higher education, challenges related to resource availability and balancing results with processes must be carefully managed to ensure long-term success.

2. Evaluating the Culture of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” as a Management Accounting Concept for Globally Competitive State Religious Higher Education

The evaluation results indicate that the people of North Sulawesi generally accept the philosophy positively, recognizing values of hard work, courage, resilience, perseverance, efficiency in resource management, and inspirational leadership. These values function not only as guiding life principles but also contribute to improving the quality of religious higher education.

Hard work and courage are particularly relevant within the framework of Contingency Management Accounting and competitive advantage, which emphasize strategic adaptation to organizational conditions. Well-structured hard work can generate competitive advantages, especially in highly competitive educational environments. Lee and Kim (2021) demonstrate that flexible hard work enables institutions to compete globally while preserving local cultural values.

Resilience and perseverance are closely linked to Human Resource Development (HRD) Theory and Transformational Leadership Theory, both of which emphasize continuous development and capacity building. Chang et al. (2023) argue that resilient leadership can inspire academic communities to pursue higher educational goals and foster environments that promote academic excellence.

Efficiency in resource management is strongly associated with Social and Environmental Accounting Theory (SEAT) and Sharia Accounting. SEAT highlights the social impact of accounting practices and the importance of efficient resource utilization to enhance transparency and accountability within educational institutions, as noted by Aziz and Rahman et al. (2023). Sharia Accounting further emphasizes balance between resource utilization and social responsibility.

Inspirational leadership, as reflected in this philosophy, aligns with Transformational Leadership Theory and Cultural Equity Theory. Leaders who respect and integrate local cultural values can motivate individuals to achieve higher standards and strengthen organizational competitiveness at the global level (Liao & Kuo, 2021).

Despite these positive evaluations, negative responses also emerged, focusing on three main constraints: resource inadequacy, insufficient attention to processes, and the risk of hasty decision-making. Resource inadequacy was perceived as limiting effective implementation. HRD Theory stresses the necessity of adequate resources for quality improvement, while Contingency Management Theory emphasizes aligning strategies with institutional

capacities. Concerns regarding insufficient attention to processes were also significant. Behavioral Accounting Theory suggests that organizational behavior is strongly influenced by culture; excessive focus on outcomes may undermine educational quality. Additionally, the risk of hasty decision-making contradicts the principles of Transformational Leadership and SEAT, which advocate careful, socially responsible decision-making. Aziz and Rahman et al. (2023) confirm that prudent resource management fosters sustainable effectiveness. Collectively, these critiques highlight the need to adapt the philosophy through more responsive management principles to support globally competitive, sustainable, and accountable religious higher education.

3. Developing the Culture of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” into a Management Accounting Concept for Globally Competitive State Religious Higher Education

This study identifies the potential of the philosophy’s core values—hard work, courage, resilience, perseverance, efficiency, and inspirational leadership—to form a culturally grounded management accounting concept for globally competitive religious higher education institutions. From a management theory perspective, hard work and courage align with Competitive Advantage Theory, which underscores the importance of efficiency and innovation in global competition. These values enable religious higher education institutions to highlight their distinctive identity amid global developments.

Resilience and perseverance are examined through HRD Theory and Transformational Leadership Theory, emphasizing individual development despite limitations and preparing human resources to respond effectively to change. Efficiency in resource management is reinforced by Contingency Management Theory and SEAT, both of which stress strategic alignment with contextual conditions to achieve optimal outcomes. Through efficient resource utilization, religious higher education institutions can enhance competitiveness despite financial constraints.

Inspirational leadership is closely associated with Cultural Equity Theory and Transformational Leadership Theory, highlighting the importance of leaders who inspire while respecting local culture to establish a strong educational vision. However, public criticism remains regarding resource insufficiency, lack of process orientation, and the risk of impulsive actions. Financial and human resource constraints may hinder operational effectiveness, while inadequate attention to transparent and accountable processes may reduce public trust. Furthermore, decisions made without comprehensive analysis may lead to adverse outcomes, necessitating cautious and reflective decision-making.

Hidayat and Azizah (2021) emphasize the importance of perseverance and efficiency in advancing higher education management in Indonesia. Similarly, Lestari et al. (2019) demonstrate how local wisdom contributes to educational sustainability and youth character development. These findings affirm that the philosophy is not merely a cultural legacy but also a practical guide for constructing management accounting systems responsive to global demands. Ultimately, this study points toward the potential development of a new theoretical framework—Local Wisdom-Based Management Accounting Theory—which integrates indigenous values to enhance resource management in state religious higher education institutions.

IMPACT OF THE RESEARCH FINDINGS

Although the philosophy was historically perceived as emphasizing appearance or lifestyle, deeper interpretation reveals its potential to generate positive impacts on the management and institutional image of state religious higher education. The application of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” offers several key contributions:

1. **Branding and Positive Institutional Image**

The philosophy encourages institutions to strengthen their public image, attract prospective students, and establish collaborative partnerships by promoting perseverance and courage as core cultural identities.

2. **Program Creativity**

It inspires innovation in academic program development, enhances managerial efficiency, and strengthens institutional competitiveness.

3. **Enhanced Competitiveness**

Emphasizing tangible action motivates students and faculty to demonstrate publicly recognized achievements, thereby improving institutional reputation and fostering innovation.

4. **Globalization and Local Identity**

The philosophy bridges local wisdom with global values, balancing operational efficiency with social justice and improving transparency in institutional governance.

5. **Community Development Impact**

The embedded values also inspire broader communities to practice hard work and perseverance in everyday life.

Overall, this study proposes a new paradigm in higher education management accounting that is rooted in local wisdom while remaining globally relevant, fostering religious higher education institutions that are competitive, innovative, and culturally grounded.

CONCLUSION

Based on the research findings and the objectives of this study, three main conclusions can be drawn:

1. In analyzing the culture of *"Biar Kalah Nasi Mar Jang Kalah Aksi"* as a management accounting concept for the development of globally competitive State Religious Higher Education Institutions (PTKN), this study demonstrates the importance of integrating local cultural values as the foundational basis of management accounting. This integration emphasizes resilience, courage, and efficiency as core values for enhancing global competitiveness. The spirit of hard work and perseverance in confronting challenges is aligned with modern management theories, including Competitive Advantage Theory, Human Resource Development (HRD) Theory, and Transformational Leadership Theory. This alignment aims to establish a management system that is not only adaptive but also culturally sensitive, supporting efficiency, transparency, and innovation in the allocation of limited resources. Consequently, this philosophy is proposed as the foundation of a Local Wisdom-Based Management Accounting Theory, serving as an approach to strengthening the competitiveness of state religious higher education institutions without compromising their cultural identity.
2. Evaluating the culture of *"Biar Kalah Nasi Mar Jang Kalah Aksi"* as a management accounting concept for globally competitive state religious higher education highlights both the potential and the challenges inherent in implementing these cultural values. The philosophy's emphasis on perseverance and commitment to "remaining visible" despite limitations positively reflects resilience and inspiration that can enhance global competitiveness. These values are consistent with several management and accounting theories, including Contingency Management Accounting, Human Resource Development (HRD), Transformational Leadership Theory, Social and Environmental Accounting Theory (SEAT), and Sharia Accounting. The application of these values enables higher education institutions to strengthen global competitiveness while preserving local cultural principles. However, challenges arise when the philosophy is applied without well-developed resource management strategies. The tendency to "remain visible" under conditions of limitation, while symbolically positive, may lead to financial strain and operational burdens that exceed institutional capacity. Such conditions can negatively affect long-term sustainability and effectiveness if not supported by efficient financial and resource management. Therefore, this philosophy must be continuously evaluated and adapted to institutional contexts and capacities to ensure that it functions as a strengthening, rather than weakening, factor in global competitiveness.
3. In developing the culture of *"Biar Kalah Nasi Mar Jang Kalah Aksi"* into a management accounting concept for globally competitive state religious higher education, the integration of resilience and efficiency emerges as a critical requirement. The findings indicate that applying this philosophy within management accounting practices can foster a culture of resilience and efficiency, which plays a vital role in addressing resource limitations without sacrificing institutional quality or reputation. The philosophy underscores the importance of sustained performance and tangible action, positioning resilience, innovation, and institutional distinctiveness as key elements for global competition. In this context, resilience serves as a foundation for optimizing available resources and responding creatively and effectively to challenges, while efficiency emphasizes prudent yet high-quality management practices. Together, these values not only strengthen institutional financial management but also enhance the international appeal and competitiveness of state religious higher education institutions, while maintaining adaptive local values.

As a novel contribution, this study introduces a Local Wisdom–Based Management Accounting Theory that emphasizes the integration of indigenous cultural values into resource management practices within state religious higher education institutions. This theoretical framework proposes that the values of courage, perseverance, and efficiency embedded in local philosophy can enhance the global competitiveness of religious higher education institutions while preserving their local cultural identity.

RECOMMENDATIONS

The findings of this study provide several important recommendations for future development and implementation to ensure that the philosophy of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” can be effectively applied in accordance with the values of state religious higher education and further established as a new theoretical contribution in the field of Management Accounting.

1. Systematic socialization and educational initiatives are necessary to build a deep and essential understanding of the philosophy of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” among students, lecturers, and administrative staff. These initiatives should emphasize prioritizing substantive contributions and tangible outcomes over symbolic appearance or external display. Through comprehensive and continuous dissemination, the academic community is expected to internalize the positive essence of this philosophy and apply it appropriately within educational and managerial practices.
2. The philosophical concept should be adapted into modern management structures that emphasize substantive achievement rather than outward performance. State religious higher education institutions need to prioritize genuine academic accomplishments, professional integrity, and measurable contributions in the form of innovation and societal impact, rather than consumptive or symbolic displays. This adaptation can be achieved by integrating the philosophy with modern management principles and developing performance assessment programs that focus on concrete results while reducing excessive emphasis on appearance. Such integration will enhance the acceptability and relevance of the philosophy within broader academic and managerial environments.
3. Continuous evaluation of the implementation of this philosophy within management practices is essential to ensure alignment with institutional objectives. Periodic evaluations should be conducted using substance-based performance indicators rather than symbolic or superficial measures, allowing institutions to assess the real impact of the philosophy on organizational effectiveness. Ongoing evaluation and feedback mechanisms will help ensure that the positive outcomes of this cultural philosophy are genuinely experienced by all stakeholders in state religious higher education. By systematically responding to institutional and community feedback, the application of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” is expected to contribute to improving management quality, maintaining the spirit of hard work and tangible achievement, and avoiding consumptive tendencies. Ultimately, this approach supports the development of accountable and globally competitive state religious higher education institutions.

With careful and prudent implementation, the philosophy of “*Biar Kalah Nasi Mar Jang Kalah Aksi*” can serve as a source of inspiration in building a positive and attractive image of state religious higher education institutions, without compromising academic quality or the substantive values upheld in religious education, thereby fostering accountable and sustainable global competitiveness.

REFERENCES

- Ahimsa-Putra, H. (2007). *Etnosains, Etnotek dan Etnoart: Paradigma Fenomenologis Untuk Revitalisasi Kearifan Lokal*. LPPM-UGM.
- Alfian, M., & Margono, S. A. (2023). Local Wisdom in Smart City Development Policy: Case Study of Makassar’s Sombere Smart City . *JKAP (Jurnal Kebijakan dan Administrasi Publik)*, 65-79.
- Aziz, A., Rahman, H., & et al. (2023). Pengaruh Online Shopping terhadap Peningkatan Kinerja Green Marketing pada Kaum Milenial di Beberapa Kota Besar. *Owner: Riset dan Jurnal Akuntansi*, 1294-1309

- Chang, T. Y., & et all. (2023). Correction: Chang et al. Weighting of Firefighting Turnout Gear Risk Factors According to Expert Opinion. *Sustainability* 2022, 14, 7040. *Sustainability*.
- Delahunty, G. (2023). Words, Pictures, and Arguments: A Relevance-Theoretic Synthesis Journal of Linguistics and Language Teaching. *Journal of Linguistics and Language Teaching*, 11-22
- Fadhila, E. A., Saputri, S., Rustini, T., & Arifin, M. H. (2022). Penanaman Nilai-Nilai Kearifan Lokal Pada Siswa Sd Melalui Upacara Adat “Ngertakeun Bumi Lamba”. *Harmony: Jurnal Pembelajaran IPS & PKN*, 13-20
- Hansen, D. R., & Mowen, M. M. (2020). *Management Accounting*. Makassar: Rajawali Press.
- Harsoyo, R. (2022). Teori Kepemimpinan Transformasional Bernard M. Bass dan Aplikasinya Dalam Peningkatan Mutu Lembaga Pendidikan Islam. *Southeast Asian Journal of Islamic Education Management* , 247-262
- Hidayat, & Azizah, N. (2021). Pengaruh Kecerdasan Emosional Dan Dukungan Orang Tua Terhadap Hasil Belajar Siswa Pada Mata Pelajaran Ekonomi. *Universitas Pasundan*
- Ishmaeel, S. T. (2019). The Impact of Information Technology on Accounting. *International Journal of Business Research and Management Practices in Global Environments*.
- Jin, R., Wu, R., Xia, Y., & Zhao, M. (20 June 2023). What cultural values determine student self-efficacy? An empirical study for 42 countries and economies. *Frontiers*
- KBBI, K. B. (2024, November 31). *Kamus versi online/daring (dalam jaringan)*. Retrieved from Kamus Besar Bahasa Indonesia (KBBI): <https://kbbi.web.id/>
- Komentar.Co. (2020, Augustust 16). *Berita Utama*. Retrieved from Komentar.Co: <https://www.komentar.co/2020/08/michael-lontaan-pengusaha-muda-bicara-kemajuan-sulut-kedepannya.html>
- Lauren, C. C. (2023). Analisis Adaptasi Masyarakat Lokal terhadap Perubahan Sosial dan Tren Budaya di Indonesia Ditinjau dari Perspektif Hukum Adat. *Jurnal Hukum dan HAM Wara Sains*, 874-884
- Lee, J., Kim, S., & Kim, E. (2021). Designation as the most admired firms to the sustainable management of taxes: Evidence from south korea. *Sustainability (Switzerland)*, 1–18
- Lestari, N., & Yusuf, S. M. (2019). Pengembangan Perangkat Perkuliahan P3b Berbasis Karakter Dengan Setting Kontekstual Terhadap Hasil Belajar Mahasiswa. *Jurnal Ilmiah Teknologi FST Undana*, 48-54.
- Lestari, N., Paidi, & Suyanto, S. (2024). A systematic literature review about local wisdom and sustainability: Contribution and recommendation to science education. *Eurasia Journal of Mathematics, Science and Technology Education*.
- Lewaherilla, N. C., & all, a. (2021). *MSDM (KUNCI KEBERHASILAN ORGANISASI)*. Bandung: November 2021
- Liao, Y., & Kuo, Y. (2021). Investigating the effects of a student-centered learning environment on Chinese primary school students’ science learning outcomes. *International Journal of Science Education*.
- Markova, M., Taysever, G., & Angelov, S. (2024). A Theoretical Framework of Developing Leadership Capacity for Successful Organizational Outcomes. *Journal Of Leadership In Organizations*, 1-20
- Mulyono, A. J. (2022). Nilai Karakter Dalam Novel Ranggalawe Sang Penakluk Mongol Karya Makinuddin Samin Sebagai Bahan Ajar. *Diglosia*, 589-600
- Mondal, M. S., Akter, N., Moni, S. J., & Polas, M. a. (2023). Financial and non-financial disclosures on sustainable development: The mediating role of environmental accounting disclosure practices. *International Journal of Financial, Accounting, and Management (IJFAM)*.
- Nanda. (2020). Teori Akuntansi Kontemporer. Dalam Nanda, Teori Akuntansi Kontemporer. Esa Unggul E-Book.
- Opit, H. C., & Sumendap, R. F. (2021). “Biar Kalah Nasi Mar Jangan Kalah Aksi” Studi Kasus Pastoral Terhadap Gaya Hidup Hedonis Pada Masyarakat Kota Manado. *Jurnal Pastoral Konseling*, 90-115.
- Park, D., Tsukayama, E., Yu, A., & Duckworth, A. L. (2020). The development of grit and growth mindset during adolescence. *Journal of Experimental Child Psychology*.
- Persulesy, G., Latief, N. F., Dodik, A., Maynardarto, E. C., & Yuliusman. (2020). Report on Role of Innovative Strategies in Accounting Evaluation. Test.
- Pusat Kajian Anggaran, B. K. (2020). *Referensi (Perkembangan Indeks daya Saing Global Indonesia)*. Jakarta: Badan Keahlian Setjeng DPR RI.

- Puspitawati, L., Hertati, L., Zarkasyi, W., Suharman, H., & Umar, H. (2022). The Environmental Uncertainty, Manager Competency And Its Impact On Successful Use Of
- Puspitawati, L., Hertati, L., Zarkasyi, W., Suharman, H., & Umar, H. (2022). The Environmental Uncertainty, Manager Competency And Its Impact On Successful Use Of Financial Applications In The Covid-19 Pandemic Era. *Journal Of Eastern European And Central Asian Research* , 10-20.
- Safitri, D., Zirman, Z., & Supriono, S. (2024). The effect of P nancial pressure and corporate social responsibility on tax aggressiveness: The moderating effect of the audit committee. *TIAR, The Indonesian Accounting Review*, 113 - 126
- Satino, Manihuruk, H., Setiawati, M. E., & Surahmad. (2024). Melestarikan Nilai-nilai Kearifan Lokal Sebagai Wujud Bela Negara. *Ikraith-Humaniora*, 248-266.
- Setiawan, A. H., & Negoro, D. A. (2023). Relationship Between Career Development, Employee Engagement and Employee Performance. *Jurnal Pendidikan Tambusai*, 4679-4688.
- Suartana, I. W. (2010). Akuntansi Keperilakuan - Teori dan Implementasi. Dalam I. W. Suartana, Akuntansi Keperilakuan - Teori dan Implementasi (hal. 1). Yogyakarta: CV. Andi Offset.
- Sugita, F. M., & Handayani, W. (2024). The Influence of Digital Marketing and Brand Awarenesson Forming the Branding Image of Technology Companies. *International Journal of Scientific Research and Management (IJSRM)* .
- Sunyoto, D., & Wagiman. (2023). *Memahami Teori-Teori Yang Membahas Motivasi Kerja*. Purbalingga, Jawa Tengah: Eureka Media Aksara.
- Suryati, A., Murwaningsari, E., & Mayangsari, S. (2022). *KEUNGGULAN KOMPETETIF: Konsep & Studi Kasus*. Indramayu- Jawa Barat: CV. Adanu Abimata
- Talha, M., Raja, J. B., Seetharaman, A., & Jain, S. P. (2020). A New Look At Management Accounting. *Journal of Applied Business Research (JABR)* .
- Terry, G. R., & Rul, L. W. (1999). Dasar-dasar Manajemen. Dalam Principles of Management. Jakarta: Bumi Aksara.
- Triyuwono, I. (2015). Akuntansi Syariah (Perspektif, Metodologi Dan Teori). Jakarta: PT. Raja Grafindo Persada.
- ULA, E. W. (2023, November 21). UMP Sulut Tahun 2024 naik 1,67%. Diambil kembali dari ULA - Unit Layanan Administrasi: <https://ula.sulutprov.go.id/ump-sulut-tahun-2024-naik-167-persen/>
- Utara, B. P. (2023). *Badan Pusat Statistik Provinsi Sulawesi Utara*. Retrieved from Data penduduk Sulut menurut agama: <https://sulut.bps.go.id/id/statistics-table/2/NzMyIzI=/persentase-penduduk-menurut-kabupaten-kota-dan-agama-yang-dianut.html>
- Utara, B. S. (2023, Maret 15). *Subjek-Persentase Penduduk Berumur 7-24 Tahun Menurut Status Pendidikan di Provinsi Sulawesi Utara (Persen), 2020-2022*. Retrieved from Badan Pusat Statistik Provinsi Sulawesi Utara: <https://sulut.bps.go.id/id/statistics-table/2/MTM3NSMy/persentase-penduduk-berumur-7-24-tahun-menurut-status-pendidikan-di-provinsi-sulawesi-utara.html>
- Vale, J., Amaral, J., Abrantes, L., Leal, C., & Silva, R. (2022). Management Accounting and Control in Higher Education Institutions: A Systematic Literature Review. *Administrative Sciences MDPI*.
- Zulkarnaen, M. (2022). Pendidikan Karakter Berbasis Kearifan Lokal di Era Milenial. *AL MA' ARIEF: Jurnal Pendidikan Sosial Dan Budaya*, 1-11.