

Analysis of the Values of Shadow Puppet Art in Strengthening the Code of Ethics for Accountants

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Abstract

This research is a literacy study (literature review study) which is a description of several theories, evidence, and other research from various sources (Hasibuan, 2007). The data analysis method is also used in this research, which is descriptive analysis with stages of accumulating data from various previous studies, both national and international research, analyzing the information, and then providing explanations and descriptions of Javanese cultural values, one of which is shadow puppet culture which can function as reinforcement. Accountant's code of ethics. The results of this research show that the Code of Ethics for Accountants adopted from Western culture cannot solve problems in Indonesia. Therefore, the accounting profession currently in Indonesia must understand that foreign culture is very different from the ethical rules that can be adapted to the ethical principles of accountants in Indonesia. Community culture is considered more appropriate for implementing the code of ethics in Indonesia and can be the basis for proposals for developing ethical accounting principles based on local culture, one of which is shadow puppetry.

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1. Introduction

The accounting profession covers all areas of work that use accounting competencies, including the accounting profession, internal accountants in service or commercial companies, accountants in public administration, and accounting educators who transfer their accounting knowledge to their students (Melnyk et al., 2020). Rahayu and Rusmawa (2010) explain that the accounting profession is a work environment in the field of accounting (bookkeeping). The accounting profession is proudly considered a very prestigious profession and its existence depends a lot on public recognition and trust (Sylvander, 2020). In fulfilling his duties and responsibilities, an accountant must comply with the ethical principles that have been established, namely the Code of Ethics for Accountants in Indonesia (Kristianti & Kristiana, 2020). Chartered Accountants are experts who play an important role in business life. The existence of an accountant is also increasingly recognized. Accountants carry out their duties not only for their clients but also for stakeholders with accountability reports in the form of audited financial management and must also have appropriate qualifications (Herbert et al., 2021).

Ethics in business is starting to attract a lot of public attention. Since the case of large corporations in the United States (US), ethics in business has been studied and discussed more intensively. Not only in research and expert discussions but also in everyday public conversations. Ethics is no longer an unfamiliar word for people to hear. Ethics is an attitude that determines morality as a reference. Ethics not only discusses morality in individual behavior but also covers more multiplex issues. Ethics goes hand in hand with economics, meaning that you must always consider what is permissible and what is not (Bertens, 2000). The role of an Accountant in business cannot be ruled out. To achieve a good management system, namely Good Corporate Governance (GCG). Purba (2012) explains that accountants play a role as regulators and auditors

in company accountability reports in the field of financial management to parties who have interests or stakeholders.

The large number of companies' need for the Accountant profession makes this profession an important position in running the company (Carnegie & Napier, 2010). Public trust in the soul of an accountant is needed. The role of an accountant in providing professional services is also the same, an accountant needs professional behavior and attitudes to gain public trust in what he provides (Bohlala, 2022). Accounting insight and expertise are not enough to prove that the individual is a professional accountant (West & Buckby, 2023). The personal character that shows strong individual qualities to uphold professional ethics must also be possessed by an accountant. The code of ethics for accountants was created by the Indonesian Institute of Public Accountants (IAPI). The existence of ethical rules must be a guideline for the ethical behavior and actions of an accountant. However, as time passes it becomes difficult to follow proper etiquette rules.

As someone involved in business, it cannot be denied that accountants will be responsible for one of the scandals that occur. Public accountants are accused of being the people most responsible for the economic downturn in Indonesia (Sopanah et al., 2023). His participation increasingly calls into question the honesty and professionalism of the accounting profession. Scandals that conflict with ethics have stated that in the dynamics of business development, it is increasingly difficult to comply with the rules of professional ethics. To be able to make ethical decisions, an accountant must have a high level of ethical understanding. Ethical understanding can encourage him to behave and act by ethical teachings when and can face problems in the code of ethics. Maryan and Ludigdo (2001) revealed that things that can influence the ethical behavior of an accountant include seniority, position or position, compensation obtained, knowledge, customs of a group, family environment, professionalism in life, belief in God, law and understanding and emotional intelligence (EQ).

The moral side of Javanese culture influences justice behavior more. A professional's ability to study ethical issues is also motivated by the environment in which he lives. Cultural supremacy in a society influences individual behavior. Handayani et al. (2020) revealed that Javanese culture has a huge influence on the behavior of Indonesian people. To maintain harmony between people, 2 basic principles that express the Javanese definition of a good life, namely avoiding conflict and respect greatly influence the social interactions of Javanese society (Ginting et al., 2020). One of the phenomenal Javanese cultures is the shadow puppet culture. Shadow puppets were born, grew, and lived in Indonesia, then spread to all corners of the world. Even the UN and UNESCO have designated shadow puppetry as a world cultural heritage from Indonesia.

The description above makes researchers interested in analyzing the values of Shadow Puppet Art (Javanese Culture) in Strengthening the Code of Ethics for Accountants. Javanese culture is famous for the good values contained in it. Therefore, Javanese cultural values are very interesting for us to analyze. This research provides an overview of the values contained in shadow puppet culture to strengthen the code of ethics for accountants so that an accountant can understand the values contained in Javanese culture in the form of shadow puppets to be able to strengthen and apply these values in their daily activities.

2. Methods

This research is a literacy study (literature review study) which is a description of several theories, evidence, and other research from various sources. Literacy research also includes various activities related to collecting, reading, storing, and managing library information. The material used in this research includes previous studies on Javanese cultural values, current information from various sources, and reports on the topics analyzed. The data analysis method is also used in this research, which is descriptive analysis with stages of accumulating data from various previous studies, both national and international research, analyzing the information, and then providing explanations and descriptions of Javanese cultural values, one of which is shadow puppet culture which can function as reinforcement. Accountant's code of ethics. After the data is collected, it is reviewed and interpreted and supported by reviews of previous similar publications.

Data analysis is carried out by reviewing all existing information from relevant sources and other supporting materials. Then combine the information, which is done through a core summary, a process with sentences that must remain. The next step is to organize them into units. In the next step, the units are classified. Classes are created during coding. The final step is to check the accuracy of the data. After this stage, the data interpretation stage begins with processing the initial results into a substantive theory using certain methods (Moleong, 2011). Data analysis functions include data reduction, data display, and drawing/verifying conclusions.

3. Results and Discussion

Culture

According to the Big Indonesian Dictionary, culture means something that has become a tradition that is difficult to change. Meanwhile, according to Jalaluddin, he explained that culture in society is a certain system of norms that people who support culture use as a way of life. As a frame of reference for actions and behavior, culture tends to become habits in society, and these habits are not easily changed because they are integrated with the life of the host society.

Javanese Culture

The geological definition of Java is part of an ancient geological formation as a series of mountains connecting the Himalayas and Southeast Asia, from where it heads southeast and then east through the margin. The Sunda Plains are the basis of the Indonesian archipelago. At the same time, in his book, Darori Amin quotes Kodiran's statement that in cultural anthropology what is called Javanese society or commonly referred to as Javanese, is a group of people who use the Javanese language with its different dialects passed down by their ancestors in everyday life. When pronouncing this regional language, it is necessary to pay attention to the condition of the person you are speaking to and differentiate them according to their age and social status. Therefore, according to the level criteria, there are basically two types of Javanese language, namely Ngoko Javanese and Krama language. Javanese Ngoko is used for famous people and people who are younger and have a lower social status or class. More specifically, Ngoko Javanese innocent and Ngoko andhap. On the other hand, Javanese manners are used to conversing with strangers of the same age and class, and with people of advanced age and social status.

Javanese are a group of people who originate and live from two regions, namely the central and eastern parts of the island of Java. Geographically, the Javanese live in the country of Java which includes the areas of Malang, Kedu, Banyumas, Yogyakarta Special Region, Madiun, Surakarta and Kediri, and apart from these areas they are called the Coast and the East End. Yogyakarta and Surakarta, two former Mataram kingdoms around the 16th century, were the centers of Javanese culture. Now from the description above we can understand that Javanese culture referred to here includes all standards and value systems which include religious systems, knowledge systems, language, art, beliefs, morals, art, law, customs, social organization systems, livelihoods. and Javanese Habits of Javanese people who live inside or outside the island of Java itself.

Values Contained in Shadow Puppets

Puppet performances involve characters and stories to strengthen a person's personality. Because Wayang is one of the people's cultures, we must preserve and use it to grow national culture so that it will forever be a portrait of the Indonesian nation.

The norms contained in wayang teach the public to always do good and avoid evil, and instill in society the spirit of "amar ma'ruf nahi munkar" or the wayang expression "memayu hayuning bebrayan Agung" from the teachings of religion and belief.

a. Religious Values

In the story of the traditional wayang performance Petruk Dadi Ratu, Petruk is just a servant of Punakawa and the Ksatria group. But none of the Ksatria characters objected because it was a story of human life, namely Urip mung saderma nagga, savanna mung kinarya ringgit Kang winayangake, which denied Hyang Kang Murbeng Dumadi (People only

live to live while people are just puppets played by them). God, who is the supreme Creator). This means that above human power and strength, there is still supernatural power and strength that is almighty and determines human destiny, namely God the Creator.

The religious value contained in the wayang story "Petruk Dadi Ratu" is that humans must have faith and surrender to the Creator, namely God Almighty.

B. The Value of Character Education

We can find stories of traditional wayang performances that reflect the values of character education in the wayang story "Sumantri Ngenger". Tells the story of a Sumantri named Prabu Arjuna Sasrabau who served Prabu Mahespati. To be accepted as a servant, Sumantri must fulfill the requirements to carry the Goddess Citrawati who is used as a procession in Magada. Sumantri succeeded in defeating all his opponents and brought along Dewi Citrawati who was then presented to Prabu Arjuna Sasrabau.

The educational value of the Wayang story "2" lies in instilling a spirit of loyalty and work ethic in the character Sumantri.

C. National Values

The story of the performance shows steadfastness in attitudes and principles of life. The wayang tradition with the story "Kumbakarna Autumn. Umbakarna's love for the country is reflected in his determination, namely the courage to sacrifice his life for the honor of the country. The national values contained in the wayang story "Kumbakama Autumn" are the spirit of nationalism.

D. Leadership Values

Asthabrata is the main lesson from the traditional wayang story "Wahyu Makutha Rama" which requires that an ideal king must have eight main figures who come from the eight Lokapada gods or guardians of the universe, namely the Most Merciful (Indra), the bearer of one Sah (Yama), wise and even in speech (Surya), generous (Kuwera), intelligent and learned (Baruna), brave and hard as steel (Brahma).

Everyday actions reflect excellence that comes from the leader's authority and is not required by those in charge. In this case, the leader must receive sincere recognition and trust from his people to test the leader's legitimacy. Leadership values that can be expressed in Wahyu Makutha Rama's wayang stories are example and wisdom.

This wayang story should imitate the roles of Sri Rama and Arjuna, these two characters always uphold justice and truth, are cool, smile, he speaks fluently, his attitude is measured and he doesn't seem interested in making things difficult for anyone. Amasa's role as a leader is also exemplary because when he became ruler, Astina always cared for and loved his people, had a strong and long-lasting personality, and had vision and honesty so that they loved and trusted him. A fan's management work must be based on "Hasta Brata" leadership with 8 (eight) personality values of a leader who emulates the virtues of the universe, namely:

- 1) Bumi is a leadership character who is loyal in meeting the needs of life for all, patient (earth as a source of life);
- 2) Water, namely the leadership character who must come down (to the people) to observe and he provides peace and places himself neither higher nor lower than other people because water has the same qualities;
- 3) The wind, as a leader, must be able to blow indiscriminately and not favor anyone;
- 4) The moon, as a leader, must be able to illuminate anyone who is trapped in darkness, can provide prosperity, beauty, and hope;
- 5) The sun, namely the leader, must give guidance as a source of refreshing strength;
- 6) The sea, namely the leader must provide unlimited love and freedom because the ocean is vast and has no limits;
- 7) Mountain, namely a strong and sturdy leadership character protecting its people;
- 8) Fire, namely the character of a leader who can burn and radiate heat so that it can destroy evil and bring joy.

In wayang we also know various words such as Brahman, Ksatria, Wisya, Sudra. Then we know what their social status is, each character can feel how they are and how they should behave and act in everyday life in the animated world. For example, a Brahmin should introduce himself as follows:

- 1) Sumeh (kind to everyone and always looking happy, polite, and kind).
- 2) Sareh (able to control emotions, everything is won with wisdom).
- 3) Waleh (being honest and not hiding anything).
- 4) Sumeleh (having faith in those in power, having steadfastness, and believing that those who sow will also reap).
- 5) Don't be trivial (know and don't use your authority in an insulting manner, such as cheating, stealing, killing, teasing, etc.).

The Sudra caste in the world of Wayang represents subordinate subjects who are damaged both physically and mentally, so they are represented in an imperfect form. For example, in the picture below. Nala Gareng, physically missing: Mata Hati, Pencik Sikil, Czech Hand, Irung Menthol. Petruk (wudel clown, irung bangir, crew helmet). Bagong (dwarf dwarf, Lambe doble, young pug). Semar (physically similar to bagong). Bilung (dwarf, many wounds, scabies) as well as togog. All of this shows that the elite is full of backwardness, ignorance, and poverty. These figures can complement the world of wayang kulit performances so that they are more complete and can be accepted by all groups. Through these sudra figures, the puppeteers succeeded in sharply criticizing the social order and government which ethically did not obey the law.

The Relationship Between Shadow Puppet Values in Strengthening the Code of Ethics for Accountants

The cultural values of wayang kulit which have been explained above can be a reinforcement in the accountant's code of ethics, namely as follows:

Table 1. Shadow Puppet Values in Strengthening the Code of Ethics for Accountants

No	Shadow Puppet Values	Code of Ethics for Accountants
1	Religious	Basically, belief in God Almighty and obedience to God's commands and prohibitions can strengthen the principles of professional responsibility, public interest, honesty, objectivity, professional competence and vigilance, confidentiality, professional behavior and technical standards, because they contribute to the prevention of self-harm. .to use Control. Accountant deviations that can harm other people.
2	Character building	These cultural values can have a strong influence on an accountant. Because character education will instill a spirit of loyalty and work ethic in an accountant in carrying out all his duties.
3	Nationality	National values enable an accountant to learn what nationality means. With these values, an accountant will not be easily tempted to violate the accountant's code of ethics for his personal interests. Because they will prioritize common interests over personal interests and will also maintain the good name of the company so that they will not commit fraud which will create a bad image for the company.
4	Leadership	Leadership values can encourage someone to have a leadership attitude such as prioritizing the truth. and justice, authoritative, and likes to smile. speaks fluently, his attitude is measured and seems disinterested in making people difficult for anyone, has a strong character and endures for a long time, has a vision, and upholds the value of honesty so that many people love and trust him.
5	Sumeh	This attitude gives accountants a tendency to always remember to be kind to everyone and always have a clear face, smile on the principle of the public interest. confidentiality and objectivity. Indirectly, self-untouchability also comes from following an

		introspective ethic. Apart from that, accountants can also create a peaceful and peaceful company atmosphere if they apply this Sumeh ethic.
6	Sareh	Ethics is not easy to get emotional, everything is done with wisdom aimed at making those who seek respect considered ethical and by the eight ethical principles of the Code of Ethics for Accountants (IAI) when they practice self-professionalism and avoid making arbitrary or unilateral decisions for the common good.
7	Waleh	Always being honest and having nothing to hide is one of the ethics that an accountant must have. By not being careless and always applying integrity in their work, the accountant will not commit fraud so that the data reported is based on real data (not manipulated).
8	Sumeleh	Believing in the justice of the Almighty and adhering to the belief that those who sow, those who reap have a very positive influence on the realization of the accounting profession, because it encourages a person to protect himself from excessive ambition to avoid fraudulent activities, by utilizing his strategic position as an accountant material temptations, which can lead accountants to commit unethical actions.
9	Aja remeh	Applying this ethics can produce professional behavior, good professional responsibility, upholding the principles of public interest, confidentiality, upholding honesty and objectivity, compliance with established technical standards, as well as professional competence and prudence, because it is simple it is difficult to convince.

Source: Data Processed (2023)

The wayang kulit values listed in the table above underline the importance of implementing ethics in the accounting profession. Religious values, which include belief in God Almighty and obedience to His commands and prohibitions, reinforce the principles of professional responsibility, public interest, honesty, objectivity, professional competence, confidentiality, professional behavior, and technical standards. These values encourage accountants to avoid deviations that could harm others and maintain their professional integrity. In addition, values such as character education and nationalism emphasize the importance of a strong work ethic, loyalty, and common interest, all of which contribute to the company's good reputation and prevent fraud.

Leadership and ethical values such as "sumeh," "sareh," "waleh," and "sumeleh" emphasize a leadership attitude that is correct, fair, and honest. Sumeh, for example, encourages accountants to always be friendly and maintain the public interest, while sareh emphasizes the importance of wisdom and professionalism in decision-making. These values ensure that accountants operate with high integrity and do not make unilateral decisions that harm others. Sumeleh reminds accountants to believe in God's justice and avoid excessive ambition that can trigger unethical actions. Overall, the implementation of these wayang kulit values can create a peaceful and ethical work environment, encourage professional behavior, and ensure that reported data is accurate and reliable.

4. Conclusion

The code of ethics for accountants adopted from Western culture clearly cannot solve problems in Indonesia. Therefore, accountants in Indonesia must understand that foreign culture is very different from the ethical rules that can be adapted to Indonesian culture. If we look more closely, the eight general principles of the current code of ethics for accountants only cover how to work and not just values. The advantage of applying ethics based on local Indonesian ethics, which is reflected in Javanese culture in the form of wayang kulit, is that. The positive power of

religious factors and local wisdom in the culture of a society can encourage a person to carry out their duties based on the values adopted by a culture and can prevent a person from doing negative things that are not by the values and belief system held by that person. society, especially Javanese society. Therefore, in my opinion, the application of local culture in Indonesia is very compatible with the implementation of the code of ethics for Indonesian accountants and can be the basis for proposals for developing ethical accounting principles based on local culture, one of which is Javanese culture in the form of wayang kulit.

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