

Perspective of the Accountant's Code of Ethics on Weton Market Characteristics According to Cultural Beliefs

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Abstract

This research aims to find out and understand the accounting code of ethics. The accounting code of ethics is a set of principles and standards designed to serve as guidelines for accountants to behave professionally and responsibly in carrying out their duties. The accounting code of ethics consists of five accounting principles. including objectivity, integrity, confidentiality and professional behavior, competence and professional prudence. These five basic principles can be internalized into the character of market days according to Javanese cultural beliefs. The market day consists of five days, namely legi, pahing, pon, wage, and kliwon. The five market days have different characteristics. The characteristics of each market day can be used as role models for an accountant in carrying out professional duties and responsibilities. This research uses a literature review study with an explanation of each basic principle of accounting professional ethics which is then internalized into the weton character of Javanese cultural market days.

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1. Introduction

Ethics or ethos in Greek means moral character or custom. According to (Ramadhea Jr, 2022) ethics in reflection is a moral thought about what must be done and what is prohibited. "Ethics has two perspectives" (Dinna Riyani & Ardini, 2021) these two perspectives are the nature of practical ethics and the nature of reflective ethics. The practical nature of ethics refers to moral principles that can be applied in everyday life situations to guide the behavior of individuals or groups. Practical ethics provides guidance on how a person should act in various situations. Practical ethics involves judgments based on good or bad, right or wrong. Meanwhile, the aim of the nature of reflective ethics is to increase a person's moral understanding and awareness through a process of introspection and critical analysis of ethical principles, actions and decisions. The ethical goal of reflection is to help individuals recognize and understand their own values, beliefs, and moral motivations. Ethical reflection includes being aware of biases and prejudices that may influence ethical decisions. "Ethics includes the analysis and application of concepts such as right, wrong, good, bad and responsibility" (Pravitasari, 2015).

Every profession has morals, the rules outlined therein serve as guidelines for carrying out and developing the profession. According to (Dinna Riyani & Ardini, 2021) explains that professional services must have an ethical code that regulates the ethics of the service. A professional code of ethics is a guide that regulates professional behavior and moral standards expected from members of a profession. The purpose of the professional code of ethics is to help maintain and improve the integrity and reputation of the profession by setting high standards of behavior. In addition, codes of ethics also provide guidance for members of the profession on how to act in complex and ethical situations, so as to help them make decisions that comply with professional standards.

According to the Indonesian Accountants Association (IAI), a code of ethics is a rule made in writing as a moral guideline. "The Code of Ethics for Accountants is a set of rules, norms and behavior intended as rules and guidelines for all members, whether working in the business world, practicing as public accountants, in the world of education, or in government agencies to fulfill their professional responsibilities"(Dinna Riyani & Ardini, 2021). "The Public Accountant Professional Code of Ethics regulates public accountant ethics, namely how public accountants should carry out their work professionally"(Ramadhea Jr, 2022). The purpose of the accountant's code of ethics is to maintain public trust, increase professionalism, prevent conflicts of interest, maintain integrity and transparency, maintain confidentiality, and ensure compliance with laws and regulations.

The issue of accountant ethics in Indonesia continues to grow along with the occurrence of several cases. Both cases are carried out by internal accountants, public accountants and government accountants. Like the case of nine KAPs which have attracted public attention due to the ethical actions of accountants who allegedly violated the code of ethics rules. KAP is suspected of colluding with the bank office being investigated to make false reports. "ICW suspects that the results of the KAP report were not just human error or an unintentional error in writing financial reports" (Margerety, 2022). KAP is suspected of committing various violations and also irregularities committed by KAP which are deliberately covered up. In this case, the accounting ethics that were violated were professional behavior. Where in this case the KAP uses the profession he holds for personal gain. Apart from violating the code of ethics for professional behavior, KAP has also violated the code of ethics for integrity. Where in this case the KAP has made a fake audit report

literature review

Betawi Cultural Values Weton Market Day Javanese Culture

The Javanese tribe is an ethnic group that has quite a lot of traditional and cultural heritage. One culture that is still developing from generation to generation is the market calendar in the Javanese calendar. "The Javanese calendar is also called Petangan Jawi, namely the calculation of good and bad which is depicted in the symbols and character of a day, date, month, year, wuku and so on" (Permatasari & Triana Habsari, 2015). In the Javanese calendar, there are seven days called dina pitu. The seven days are; jemah (Friday), setu (Saturday), ngat (Sunday), senen (Monday), seloso (Tuesday), rebo (Wednesday), kemis (Thursday). Meanwhile, there are five markets in the Javanese calendar or called limo markets. That is; legi, pon, wage, pahing, and kliwon. Of the seven days and five markets or abbreviated as Dina Limo Dina Pitu, each has its own neptu.

The origin of the mention of the market comes from the sangkala masters who meditated and then got the idea while in Java, introducing five days for worship or worship of the gods and goddesses of their beliefs. (Simamora et al., 2022) said that the names of the five markets were based on five spirits. The names of the five spirits include; Batara paing, Batara legi, Batara wage, Batara pon, Batara kliwon. These five spirits have been attached to the Javanese people and have become their knowledge until now. "The market cannot be separated from the basic philosophy known to the Javanese people, namely Sedulur Papat Lima Pancar"(Maulia & Aryanto, 2022). "Sedulur Papat Limo Pancer is a unit that influences a person's life. consists of four and five things. "This unification is marked by an appreciation of the supernatural power that emanates from the mastery of the five elements of life in the form of: Kakang Kawah, Adi Ari-ari, Kaki Among, Nini Among and Ingsun"(Sukmawa Wisnu Pradanta, 2015)). Legi means kakang kawah or is called amniotic fluid, namely the water that helps humans be born into the earth. Javanese people call it kakang, which means older brother, because the amniotic fluid comes out first during the birthing process. Pon which means placenta or placenta. It is called adi which means little brother because the placenta comes out after the baby is born. Pahing means feet among which means sap, which in Indonesian is called blood. Where when in the womb the baby is also protected by blood, and is the main thing for the mother and baby. Wage which means nini among which means puser or is called the placental cord. Namely, what is the link between mother and baby. Kliwon which means pancer/insun which means container or self.

When doing something, Javanese people always use market days. They believe that every action has its own good day in each market. Javanese market days have special characteristics or traits that are believed to influence a person's fate and personality based on weton. "Weton is the date of a person's birthday as seen from the Javanese calendar. "Weton is usually used to calculate good days or predict soul mate, fortune, and others, including identifying a person's character and basic potential" (Ngatipan, 2024).

Basic principles of ethics of the accountant profession

"The Accountant's Code of Ethics is a norm that regulates the relationship between accountants and their clients, between accountants and their colleagues, and between the profession and society" (Kamayanti, 2014). "The aim of the accounting profession is to fulfill its responsibilities with the highest standards of professionalism and achieve the highest level of performance with an orientation towards the public interest" (Zulaika, 2015). "The Indonesian Accountant Code of Ethics, effective July 1 2020, prepared by the Indonesian Institute of Management Accountants and the Indonesian Accountant Association, the Indonesian Institute of Public Accountants, supported by the Financial Professional Development Center of the Ministry of Finance, explains that the professional code of ethics for accountants must be adhered to by all professional accountants, both corporate accountants, public accountants and management accountants in carrying out their professional services" (Dinna Riyani & Ardini, 2021). The professional code of ethics for accountants are several principles, standards and guidelines that regulate the behavior and actions of accountants in carrying out their professional duties and responsibilities. The code of ethics for accountants is compiled by professional accounting bodies or organizations, such as the Indonesian Accountants Association (IAI) at the national level, or the International Federation of Accountants (IFAC) at the international accounting level. The code of ethics for accountants is monitored by the Institute with the aim of ensuring that accountants operate in an ethical and professional manner. The professional code of ethics for accountants includes:

1. Integrity

Integrity is an honest and transparent characteristic that an accountant must have. (Dinna Riyani & Ardini, 2021) say integrity is behaving honestly and straightforwardly in all business and professional relationships.

2. objectivity

objectivity is an attitude free from bias, conflict of interest, or influence that could influence their professional nature. "The principle of objectivity requires members to be fair, impartial, intellectually honest, without prejudice or bias, and free from conflicts of interest or being under the influence of other parties" (Mafazah, 2022).

3. Professional competence and care

What is meant by competence and prudence is the attitude of maintaining the knowledge and skills possessed by an accountant. Professional competence and care is the attitude of providing competent professional services, based on professional expertise and knowledge of developments in practice, the latest techniques and regulations (Ramadhea Jr, 2022).

4. Confidentiality

An accountant must maintain the confidentiality of information obtained while carrying out his duties and not use it for personal interests or the interests of other parties without permission. According to (Dinna Riyani & Ardini, 2021), confidentiality is an attitude of maintaining the confidentiality of information obtained from the results of business and professional relationships.

5. Professional Conduct

"Professional Behavior is the attitude of avoiding any behavior that the accountant knows may discredit the accounting profession and comply with applicable laws and regulations" (Dinna Riyani & Ardini, 2021). An accountant must comply with applicable laws and regulations, and act in a manner consistent.

2. Methods

The research uses qualitative research methods and analytical data management techniques regarding the basic principles of accounting professional ethics which can be internalized through the market characteristics of the Javanese calendar. "The literature study method is a study method using mass media, or records of past events from written sources and theories from relevant books, journals, documents" (Dinna Riyani & Ardini, 2021). This research uses a method of analyzing a person's character or behavior based on the market days of the Javanese calendar. Then implement it into the principles of the professional code of ethics for accountants. Characteristics of character or behavior based on market day data from various relevant data sources. Research sourced from the Indonesian Accountant's Code of Ethics, published effective July 1 2020, also explains the basic principles of accountants.

3. Results and Discussion

Internalizing The Characteristics Of Marketing Days Into The Basic Principles Of The Accountant's Code Of Ethics

The market in the Javanese calendar is a traditional calendar system used by the Javanese people, which consists of five market days which repeat every five days. This market system is often used to determine good or bad days for various activities. In calculating market days, there are also different characteristics or habits. These characteristics and habits are then used as a reference for someone to achieve the key to success. This character or behavior can also be internalized into the accountant's code of ethics to become a guide for responsible and professional accountants.

1. Legi Market Integrity

Legi is a market count that contains the number 5. A person born in this legi market has a characteristic known as sumedhi. Namely a character or attitude that is honest, sincere, wise, intelligent, clever, and likes socializing. Hari Legi has a calm, patient and affectionate character. People who are born on Legi Day tend to have a friendly nature, they are often considered to have good luck in terms of sustenance and social relationships. "Legi's market character depicts Dewi Sri" (Maulia & Aryanto, 2022) who has a comfortable disposition in all types of work and is a light hand towards fellow humans. "Legi with a white light color or pethak, is called manikmaya" (Maulia & Aryanto, 2022). The white color in the market character symbolizes the color of truth, cleanliness and purity. A person born with a legi market is described as someone who always prioritizes truth and upholds honesty in his life.

Integrity is an attitude that must be instilled in all members of the accounting profession. integrity is an honest and transparent attitude in all their professional activities. In terms of character or character, the Passaran Legi have a character that is known for being honest. So that the legi market character can be internalized into the attitude of integrity of the professional code of ethics for accountants.

2. Pon Market Objectivity

Hari Pon is known for his somahita qualities, namely the nature of being easily angered, brave, refined and wise. The pound market contains the number 7. People born in the pound market are famous for their wise nature or character. According to (Aulia & Dora, 2024) Pon also has the character of a smart mind, not wasteful, talkative, and if he gets angry he is dangerous. People born on market day tend to have sharp minds, like to try new things, and have a high imagination. They are often considered to have luck in terms of education and career. "Pon's market character describes Hyang Kala" (Maulia & Aryanto, 2022) who has a behavioral habit of always wanting to own and easily liking everything she sees. "Pon with a light yellow color or jene, is called Manikara" (Maulia & Aryanto, 2022). The yellow color in the Javanese calendar market symbolizes peace. This color is associated with night work because it can prevent sleepiness. This means that people who can resist sleepiness can carry out their duties or obligations well.

An accountant must cultivate an attitude of objectivity, namely an attitude free from bias and any conflict of interest. An accountant must act and make decisions based on relevant facts and evidence. This is also described in the character or behavior of someone born on the day of the pound market. People born in the pound market are wise people. From this wise character or character, someone with market knowledge will act and make relevant decisions. From this character or character, weton market value can be internalized with the objectivity of the professional code of ethics for accountants.

3. Kliwon Market Competence and Prudence

Kliwon market day has a mysterious, spiritual and secretive character. People born in the Kliwon market have a deep, intuitive nature and are interested in things related to the spiritual. Kliwon has a market number with a value of 8. The Kliwon market is famous for the wisa marta durjana character, namely someone with a complex character who is capable of both good and bad behavior, a person who is good at talking and forgiving. (Aulia & Dora, 2024) said that if people are born in the weton market, they are easily irritated, smart in seeking fortune, intelligent, and like to help. "Kliwon with gray and colorful colors is known as pancawarna (mancawarna)" (Maulia & Aryanto, 2022). As in general, the color gray is described as something abstract, which has two possibilities. Likewise, the gray color on the market also symbolizes the possibility of two things, namely with your skill in speaking and your ability to compose language, all good and bad things will be stored in your heart. "The character of the Kliwon market depicts Hyang Guru as having a gentle and kind character" (Maulia & Aryanto, 2022).

Professional competence and prudence are attitudes that must be instilled in the accounting profession. An accountant must keep their knowledge and skills up to date with developments. They must carry out their duties with appropriate competence and care. In this case, the Javanese believe that someone born with a kliwon market is someone who has the character or habit of being clever in behavior. This character or behavior can be internalized into a competency attitude that must be possessed by a professional accountant.

4. Wage Market Professional

Wage is one of five weton markets. Wage has a weton count that contains the number 4. Wage has a characteristic known as prabuanom, namely a character that is easily angry, unstable, likes to go around, and is arrogant. However, the most prominent character in the wage market is kenceng/iwus, namely the character of being firm in his convictions. According to (Safitri & Mustafa, 2021) wages have a character that is not easily influenced, is hard-hearted and doesn't talk much. "Wages with a black light color or cemeng, are called cundhamani" (Maulia & Aryanto, 2022). Often the color black is associated with evil or darkness. However, in market terms, the color black means optimism. This black color reflects the optimal nature in a person's life to achieve something they want or aspire to. "Wage's market character describes Hyang Wisnu" (Maulia & Aryanto, 2022) who has a firm character and is precise in speaking, has a hard heart but is not easily influenced.

Professionalism is an attitude that must exist in an accountant. Being professional means that an accountant must implement behavior that complies with applicable laws and regulations and avoids actions that could discredit the profession. This is also touched upon in the nature of the wage market. A person with a wage market is a person with a character who is firm in his convictions. This habit can make people with a wage market have an attitude that is not influenced by other things. This habit can be internalized into a professional attitude in the professional code of ethics for accountants in carrying out their duties and responsibilities.

5. Pahing Market Confidentiality

Pahing is the market day that has the most numerical values, the numerical content of pahing is 9. Pahing is known to have chendana characteristics, namely the habit of being clever at keeping secrets, having high desires or ideals, and liking new things. Apart from that, pahing also has the characteristic of wanting, meaning it is happy or interested in everything it sees. According to (Aulia & Dora, 2024) someone who was born in the pahing market has the character of intelligent thinking, is not easily influenced, does not like socializing and likes to show respect for other

people. According to (Maulia & Aryanto, 2022) those who are born on Pahing market day have a melancholy nature, namely a nature that has a strong desire for something that is visible. The pahing market depicts Hyang Brahma who shows his character of valor and wealth to others and only thinks about his worldly world. "Pahing with a red light color or abri, is called manik-marakat (red emerald)" (Maulia & Aryanto, 2022). This red color symbolizes anger and lust, so the resulting character is selfish and considers himself to be the most everything.

An accountant must maintain the confidentiality of information obtained while carrying out their professional duties and not use the profession for personal gain or that of other parties without valid permission. In this case, it is also emphasized that the Javanese tribe also emphasizes that someone who was born in the Pahing market is that the key to success is to abandon the habit of melikan so that someone in the Pahing market has the habit of being good at keeping secrets. In this case, the results of the taboo of someone born in the pahing market can be internalized into the confidentiality of the professional code of ethics for accountants.

4. Conclusion

This research shows that the basic principles of the accountant's code of ethics can be internalized into the character or habits of market day traders according to Javanese cultural beliefs. In the Javanese calendar market there is a five-day cycle, namely wage, legi, pon, kliwon and pahing. This character or character can be linked to the five basic codes of ethics for the accounting profession. a professional attitude that is internalized in wage market habits, namely a firm attitude towards one's stance. The basic principle of integrity is internalized in the legi market behavior, namely upholding honesty. An attitude of objectivity that is internalized into market behavior. Namely, make decisions wisely. The standard competency attitude of the professional code of ethics for accountants is internalized into the character of a person with Weton Pasar Kliwon, namely someone who is clever in their behavior so that they are able to carry out their duties and responsibilities carefully. The confidentiality attitude of the accountant's standard code of ethics is internalized into the habits of the pahing market weton. That is a clever attitude in maintaining confidentiality.

This research uses literature studies from journal readings obtained from Google Scholar. This research combines the code of ethics for accountants with Javanese culture which is still believed in to this day. The researcher hopes that the journal written can provide an understanding of the internalization of the accountant's code of ethics with the market characteristics of Javanese culture. Researchers also hope that in future research they can provide further input and additions to this research.

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