

# Harmonization of Accountant Professional Ethics with Local Javanese Cultural Wisdom

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## Abstract

This research aims to explore and understand how the values of local Javanese cultural wisdom can be harmonized with the ethics of the accounting profession. Accountant professional ethics are usually based on international standards, but this time the author tries to relate them to local Javanese cultural wisdom. Through various literature studi and understanding the attitudes of Javanese society, this journal can be completed. The research results show that Javanese cultural values play a role in shaping the ethical behavior of accountants. Integrating of these values with international accounting ethical standrads can improve integrity and professional performance in the local context. It is hoped that this journal will be able to help create more ethical and contextual accounting practices in Indonesia.

## Article Info

Keywords:  
local wisdom,  
Javanese cultural,  
harmonization of ethics,  
accounting professional standards

JEL Classification:  
M41, M14, Z13

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Received: 22-08-2024  
Published: 30-08-2025



## 1. Introduction

The accounting profession has an important role in maintaining the integrity and transparency of financial reports which are the foundation for making appropriate economic decisions. Accounting professional ethics, which are regulated by international and national codes of ethics, require practitioners and academics in the accounting field to behave honestly, objectively and responsibly. In Javanese culture we also know these basic ethics which are applied in everyday life. Aligning the two, accounting professional ethics with Javanese culture seems to be able to create a stronger foundation for accounting practices with integrity.

Nowadays, we encounter many cases of financial report manipulation. One of them is the manipulation of financial reports by PT Hanson Internasional Tbk. The PT was proven to have manipulated financial reports to provide an inaccurate picture of the company's condition. Apart from that, the PT is also suspected of not complying with applicable accounting standards in preparing its financial reports. This is what led to writing about the ethics of the accounting profession combined with Javanese culture.

Ethics is a fundamental aspect of accounting practice that ensures public trust and the integrity of financial information. Ethics is a moral thought that has gone through considerations from reasoning, analysis, to reasoning related to permissible behavior and vice versa, which aims to maintain the dignity of a profession. At the international level, ethical accounting standards called International Financial Reporting Standards (IFRS) are regulated by organizations such as the International Federation of Accountants (IFAC), International Accounting Standards Board (IASB), European Commission (EC), and International Organization of Securities Commissions (IOSOC ). IFRS is expected to strengthen international capital markets because it is considered to promote high quality, accurate and prudent accounting standards that comply with law enforcement (Fitriasuri & Terizaghi, 2014). With convergence on IFRS, it is hoped that accounting information will have a superior level, namely comparability and relevance (Intan Immanuela, 2014). IFRS functions as a general guide for professional accountants throughout the world. It is important to apply international standard accounting professional ethics to ensure that

accountants throughout the world practice consistent and reliable ethical principles. International standards are aimed at maintaining the integrity, objectivity, competence, confidentiality and professionalism of accountants. Consistent implementation of these standards is important to maintain the integrity of the accounting profession globally. The application of these ethical standards can be harmonized with local Javanese cultural wisdom. In Indonesia itself, local culture has a very important role in shaping the behavior and values of individuals, including accounting professionals.

Javanese culture is one of the dominant cultures in Indonesia. The environment in which an individual lives greatly influences a professional's understanding of ethical issues. Therefore, culture will also greatly influence an individual's behavior (eni widiastuti, 2015). Javanese culture is known for its local wisdom values, which teach a view of life and ethics that are very relevant in various aspects of life. These values not only influence social life but also have the potential to influence professional practice, including the field of accounting. Communities that maintain and implement their views, applicable rules as well as existing values and norms, the local cultural wisdom of that community will survive as well (tety nur cholifah, 2019).

The integration of local Javanese cultural wisdom values with the professional ethics of accountants is not only relevant but is also expected to be able to build ethical, contextual and sustainable accounting practices and can create a work environment that not only complies with existing technical standards. The integration of local Javanese cultural wisdom values with the professional ethics of accountants is not only relevant but is also expected to be able to build ethical, contextual and sustainable accounting practices and can create a work environment that not only complies with existing technical standards.

## **Literature Review**

Accountant professional ethics is a set of principles and standards that regulate the professional behavior of accountants in carrying out their duties. These standards include integrity, objectivity, competence, confidentiality, and professionalism. According to doctor Fatma Sari, professional ethics aims to ensure that professionals act ethically and responsibly in carrying out their duties and respect the rights and interests of stakeholders.

Javanese culture has local wisdom values that are very strong and influential in the lives of its people. Some of the core values in Javanese culture include being friendly or honest, respecting others, and tepo saliro or mutual tolerance and empathy. These values shape behavior and social interactions in Javanese society.

Harmonization between accounting professional ethics and Javanese culture can be seen as an effort to align the principles of professionalism with local wisdom values. Integrity, which is one of the main principles in accounting professional ethics, can be linked to the values of honesty and justice in Javanese culture. Objectivity which emphasizes unbiased judgment is in line with the principles of justice and equality in Javanese culture. Confidentiality as a principle of professional ethics can also be linked to the Javanese cultural concept which highly values privacy and respect for other people's personal information. Professionalism which includes polite and standard behavior can be compared to the concept of hard work in Javanese culture.

Several studies have been conducted to examine the relationship between cultural values and professional ethics in various fields. A study by Hanipa (Hanipa et al., 2023) examined the integration of Javanese culture into public accounting ethics to strengthen professionalism. In these findings, it is stated that local Javanese culture has an influence and is related to the application of professional ethics. Other research by Mariska et al (Prabowo et al., 2023) shows that the values of local Javanese cultural wisdom can foster a sense of self-awareness to carry out these values and practice them in the ethics of the accounting profession.

This literature review shows that there is a very close relationship between the values of local Javanese cultural wisdom and the ethical principles of the accounting profession. By integrating these values, it is hoped that accounting practices will be created that are more ethical, have integrity and are respected by society. This research aims to explore how harmonization can be applied practically and effectively in various professional contexts.

## 2. Methods

This research uses a qualitative approach with a literature review method to explore the harmonization of accounting professional ethics with local Javanese cultural wisdom. A literature review was chosen because it allows researchers to collect and analyze various relevant and reliable written sources in order to gain in-depth and comprehensive insights. This literature review method is used to provide an in-depth understanding of how local Javanese cultural wisdom can be harmonized with the ethics of the accounting profession. By collecting, analyzing and synthesizing various relevant literature, it is hoped that this research can provide an understanding of the ethical practices of the accounting profession in the context of Javanese culture.

Apart from these methods, the author's reasoning and experiences living in Javanese culture are included in this study. Living in Javanese culture, more or less, the writer's attitudes and characteristics are closely aligned with Javanese teachings. Therefore, one of the methods of this research is the author's experience.



## 3. Results and Discussion

With a wealth of noble values and local wisdom, Javanese culture has a very important role in shaping the character and ethics of the people who live in it. Local wisdom emerges from long experiences and has strong inherent values in society (Rapana, 2016). On that side, there are accounting professional ethics that accountants must adhere to in carrying out their duties and work. These principles include integrity, objectivity, competence, confidentiality, and professional behavior. The aim is to ensure accountants carry out their profession with high moral and professional standards. The application of professional ethical principles is very important to maintain the quality and integrity of the profession and build public trust in the profession.

Harmonization between local Javanese cultural wisdom and accounting professional ethics is relevant to discuss because of the potential synergy that can result from the integration of these two aspects. Javanese culture prioritizes *andap asor* values which can enrich and strengthen the application of accounting professional ethics. These values can provide an additional moral foundation that supports the integrity and professionalism of accountants. In the daily lives of Javanese people, Javanese cultural values are often expressed in word of mouth traditions from parents to younger people or teachings which are sometimes no longer clearly known from whom the source of these teachings comes (Pitoyo, 2008) but are very embedded in attitudes and behavior of Javanese society. These cultural values are needed as a guide to life. Like a sentence from Doctor Suwardi, in order for humans to live safely, they must be able to understand the

universe, the natural world of human life which God has given direction so that Javanese people do not go in the wrong direction (Prof. Dr. Suwardi Endraswara, 2018).

The influence of globalization and demands for international standards require that accountants not only adhere to formal rules but are also expected to be able to integrate local values that can enrich the meaning of professional ethics itself. In this way, accountants function not only as guardians of financial truth but also as enforcers of morals that are firmly rooted in local culture.

<b>Accounting professional ethics</b>	<b>harmonization</b>	<b>Javanese culture</b>
integrity	Integrity demands conformity between values, actions, and words. The expression nice or friend in the Javanese language reflects the same values where each individual is expected to act with good intentions.	Becik/temen
objektivity	Objectivity requires a person to rely on facts and evidence in making decisions. In line with objectivity, the kawigetan attitude encourages a person to be careful and thorough in collecting and evaluating information before making a decision.	kawigetan
competence	Competence and kawruh have close relevance because they both include knowledge, skills and attitudes needed to achieve success and wisdom.	Kawruh/kaprigelan
confidentiality	Confidentiality requires discretion in sorting out what information can be shared and what must be kept. Ngandeleni tembung also emphasized tact in communication to protect privacy.	Ngandeleni tembung
professionalism	Professionalism requires adaptability and flexibility in dealing with changing situations. Responsive ing sasmito has a similar meaning, namely encouraging individuals to be alert to change and ready to adapt their approach as needed.	Ewuh pakeweuh/tanggap ing sasmito

The following are the ethical principles of the accounting profession that are harmonized into Javanese culture:

#### 1. Integrity (becik/friend)

Integrity is an expression of personal integrity and firm adherence to principles. Integrity is closely related to the quality with which public trust is born (Sihotang, 2019). An individual who has integrity is someone who adheres to various moral and ethical principles and shows behavior that is consistent with these values in various situations.

In the context of Javanese culture, integrity can also include other values such as "gotong royong" (cooperation), "tepo seliro" (empathy), "andhap asor" (humility) all of which contribute to building a good and trustworthy character. . In a Javanese proverb it says "becik kedetik ala ketara" where this sentence has a deep meaning about integrity. The good or bad deeds we do will be known and acknowledged by others. Therefore, this sentence encourages us to always do good deeds so that we will always be trusted by other people. An accountant in providing services in the audit process starting from initial planning to giving opinions to clients who use their services must uphold the value of honesty and kill desires that lead to things that have the potential to violate the public accountant's code of ethics (Putri et al., 2023).

#### 2. Objectivity (kawigaten)

An accountant or editor is not allowed to take sides with a party or group and must have integrity and not have conflicts of interest with other parties (siti hasanah, 2020). This is important to do in order to build trust, ensure fairness, improve the quality of decisions, and maintain professionalism in various contexts.

This word describes the concept of someone who judges or makes decisions based on existing facts and evidence without being influenced by personal feelings or prejudice. Objectivity or what is called kawigetan in Javanese culture reflects the important value of justice and decision making based on facts which is an integral part of Javanese cultural ethics and morality.

#### 3. Competence (kawruh/kaprigelan)

Competency is a combination of knowledge, skills, attitudes and behavior needed to carry out tasks or work effectively and efficiently. Competencies include technical abilities as well as interpersonal skills that enable a person to meet the performance standards expected in a particular role or profession. An accountant or auditor must have competence so that the resulting performance is of high quality (siti hasanah, 2020). The application of professional competence is to prioritize quality and professionalism in carrying out tasks. In preparing quality financial reports and having information values whose quality is guaranteed, it must start with an accountant who has high competence and later these financial reports can be used by information users.

In Javanese culture, kawruh is often associated with the values of continuous education and training. This reflects the knowledge and skills needed to perform a task or job well, which is an important value in Javanese culture. Parents and society generally encourage the younger generation to continue learning and improve their abilities, both academic and non-academic, so that they can contribute positively to society.

#### 4. Confidentiality (ngendhaleni tembung)

Confidentiality is a principle that requires an individual to protect and safeguard personal or sensitive information from unauthorized access, disclosure or use. However, there is a principle of confidentiality that a professional is able to choose and sort between secrets and non-secrets (neny rostiati, 2021).

Javanese people highly value the practice of keeping personal or important information confidential as a form of respect for themselves and others. People who can keep secrets are also considered to be individuals who have good self-control and can be trusted by others. This aspect of confidentiality needs to be maintained to avoid dangers or problems that might arise if the information is known by parties who cannot be held responsible for their actions. The word "ngendhaleni tembung" has the meaning of guarding one's words so that one does not carelessly spread information that could harm other parties. An accountant is not permitted to disseminate information that is considered confidential by the company to other parties in the name of a professional position unless required by professional and legal demands han(Hanipa et al., 2023).

Even after the end of the employment relationship, the principle of confidentiality must continue (Dr. alexander thian, 2021).

#### 5. Professionalism (ewuh pakewuh/responsive ing sasmito)

Professionalism includes attitudes and behavior that demonstrate ability, responsibility and integrity in carrying out duties or work. An accountant's professional actions can be reflected in his responsibilities towards society, clients and co-workers (Herawaty, 2009).

Ewuh pakewuh, a Javanese cultural value which means an individual must be willing to make sacrifices for the work they have undertaken. Often the work we take on is full of challenges and risks, but for the sake of professionalism, we ignore these challenges and risks. In local Javanese cultural wisdom, it is ajining selfie saka obahing lathi, which means that if you do a job, don't just pay lip service to it but also carry out all the consequences of the job (Susilorini, 2022). Responsive ing sasmito, a Javanese cultural value that requires a professional to be able to understand signals or instructions quickly and precisely because this reflects sensitivity to the situation and needs of the surroundings. Professionalism can also be reflected in how an accountant interacts with colleagues, superiors and subordinates. A person who upholds professionalism must maintain good and polite behavior, both in his words and his actions.

## 4. Conclusion

Harmonization of accounting professional ethics with local Javanese cultural wisdom reveals that Javanese local wisdom values can enrich and strengthen professional ethical principles in the field of accounting. Understanding and applying the values of local Javanese cultural wisdom in accounting professional ethics can improve service quality and public trust. Education and training based on local cultural values can also form strong ethics and morality among accountants and help accountants to face ethical dilemmas in a better way. Harmonization between Javanese culture and accounting professional ethics offers a more comprehensive and contextual approach in carrying out accounting tasks which ultimately contributes to the development of more ethical and sustainable accounting practices in Indonesia.

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