

# Analysis of the Application of Profit Sharing Method from A Javanese Cultural Perspective in South Sumatera

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## Abstract

This study aims to analyze the application of the accountant's code of ethics in the Javanese cultural profit-sharing method in South Sumatera. This study uses a literature study, or literature review, and analyzes data with a descriptive qualitative approach. The literature sources used include journal articles that are relevant to the research topic. This study reveals that there are three things related to profit-sharing including (1) maro or paron, (2) farm laborers, (3) wong tani. These three values strengthen the application of the accountant's code of ethics in the profit-sharing method.

## Article Info

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## 1. Introduction

Indonesia is a country with diverse tribes and cultures. One example is Javanese culture. According to SP 2010 BPS information, the Javanese are the ethnic group with the largest population in Indonesia. Therefore, many of them migrate to other islands, one example is migrating to the island of Sumatera (Ikhtiono & Sa'diyah, 2016). Many of them have lived there for generations, some of them have mixed with the native community, but there are some who have chosen to create villages specifically for Javanese people.

The characteristics of the Javanese tribe and culture, which are known for their politeness and gentleness (Nadhiroh, 2021), are in contrast to the characteristics of the Malay tribe and culture in Sumatera, which are known for being tough and temperamental (Wigati & Kusumaningsih, 2020). Even though their ethnic characteristics are different, they still live side by side and tolerate each other by understanding each other's differences, which has a positive impact on the application of the accountant's code of ethics in the profit sharing method.

An accountant's code of ethics is a series of moral principles and practices that help accountants carry out professional relationships with clients, the public and other accountants (Andoko, 2019). The integration of Aswaja in strengthening the code of ethics for accountants is very important considering the contribution of Human Resources (HR) by the Nahdlatul Ulama College (PT NU) which is present in every region of Indonesia. The accounting study program under PT NU is expected to be able to produce accountants with competitive accounting competencies plus ethical values that breathe Aswaja as the self-image of NU citizens (Prabowo et al., 2023).

The accountant's code of ethics can be used to foster trust in clients, users of financial reports and the public regarding the quality of services provided by accountants. Therefore, the aim or even the basis for creating a professional code of ethics is public trust in the quality of services provided by the accounting profession, no matter who carries them out (Badjuri, 2010).

Profit sharing cooperation is an activity that involves two or more parties to obtain a benefit. Farmers who enter into production sharing agreements not only pursue common interests, but also strengthen brotherhood and help each other (Kartini, 2022).

The Indonesian Accounting Code of Ethics was created to regulate the ethics of the accounting profession in Indonesia. This is intended to help all members fulfill their professional responsibilities, whether they work as public accountants, work in companies, government institutions, or in educational institutions (Isnanto, 2009). The auditor's goal is to operate with the highest professionalism, highest performance, and orientation to the common good (Wibowo, 2007).

Ethics is a key element in the profession and is the basis for carrying out activities in any profession. The Accountant's Code of Ethics is a very necessary study for accountants. Accountants are required to comply with all accountant codes of ethics. According to the Indonesian Accountants Association, the code of ethics has eight principles: professional responsibility, public interest, integrity, objectivity, competence and prudence, confidentiality, professional behavior, and technical standards (Wardaya, 2018).

Profit sharing in agricultural business is a form of productive agricultural land exploitation by means of cooperation between the owner and the cultivator so that the agricultural land is productive and the results obtained will be shared between each other according to the rates stated in the agreement. Profit sharing in agricultural businesses can also be understood as cooperation in managing agricultural land which must be cultivated and maintained by farmers and in return a portion of the profits. (Nasrun, 2021). Profit sharing in agricultural businesses in the Javanese tribe in Sumatera is called 'maro or paron'. Where cultivators are called 'farm laborers', and land owners are called 'wong tani'.

The Javanese language is one of the cultures and identities of the Indonesian people. Javanese has moral and ethical values related to politeness and good communication with other people (Nadhiroh, 2021). Many people are Javanese, even though they move to other islands, but they never forget their language and customs. They continue to preserve their culture, without forgetting where they came from.

## **2. Methods**

This research uses a literature review approach to explore several comprehensive literature in the field and subfield of Javanese culture on the island of Sumatera and share the benefits and application of the planning code of ethics. A literature review is scientific research that focuses on a particular topic. Literature searches provide insight into the development of a particular topic. According to Rowley (2019), a literature review allows researchers to identify theories and methods, develop theories and methods, and identify gaps between theories and their relevance to the research field/results. Tranfield suggests incorporating insights from outside the narrow field in question. Researchers are not limited to inventory accounting journals related to the application of the Accountant's Code of Ethics; maro or paron; buruh tani; wong tani.

## **3. Results and Discussion**

### **Implications of the Application of Business Ethics in the Javanese Cultural Profit Sharing Method in Sumatera**

#### **Maro or Paron**

The word parohan or paron comes from the word share which means half the results or all the res Maro ults, 50% for land or rice field owners, and 50% for farmers or farm workers (Erviana, 2005). This means that the land owner or rice field owner only provides the land, while the cultivator or farm laborer manages the rice field. Farm workers provide all the needs and energy to manage the rice fields where they work. So far, management costs have been borne by both parties. The method of distribution is that the harvest is deducted from management costs, then the results are distributed to farm workers and farm workers. Even if farmers do not have formal education in accounting or accounting ethics, they still know how to do good and accurate

accounting. And they share the results without using a written agreement, because they already understand the ethics of collaborating and trusting one party over another.

**Farm Workers**

According to Amirian (2018), farm workers are among farmers who contribute to providing food for the community, but the food conditions of farm workers are not good, more than 80% of them experience malnutrition. Farm laborers can also be interpreted as people who work. Odd jobs in the agricultural sector such as harvesting rice (ngerek), planting rice (tandur), uprooting rice plants in preparation for planting (ndaot) and many other jobs. They work objectively, also work honestly and in accordance with the ethical principles of accountants. Even though the salaries are not large, agricultural workers still carry out their work diligently and responsibly.

**Farm Wong**

Farmers can be referred to as owners of rice fields or land. By having agricultural workers who use a profit sharing system, they can provide employment opportunities for agricultural workers (Izatul Aini et al., 2023). In the South Sumatera area, there are many farmers who do not have rice fields, therefore they work as agricultural laborers. Between farm workers and farm workers they benefit from each other and need each other, with farm workers, farm workers can get results without having to work hard and with farm workers, farm workers can get work and income. This agreement is carried out with the responsibility of the farm worker and trust between both parties.

**Strengthening Business Ethics in the Profit Sharing Method from a Javanese Cultural Perspective in South Sumatera**

**Table 1.1** Business ethics in Javanese culture profit sharing methods in South Sumatera

Javanese Culture	Business Ethics Strengtheners
Maro atau Paron	The value of maro or paron in the accountant’s code of ethics is to prioritize balance and harmony in everyday life. Paroan paddy fields share profits fairly and according to agreement, similar to the basic ethical equations of accountants.
Farm Workers	Having farm workers can help accountants to understand greater abilities in a responsible way of running a business.
Farm Wong	Having a farmer can also help accountants to know in more detail about cooperation and provide mutual trust to clients.

The interpretation of the three values of profit sharing in Javanese culture to improve the ethical standards of accountants is based on several literatures.

**Values of Implementing Business Ethics in Javanese Cultural Profit Sharing Methods**

Pr Values of ofit sharing is the result of an agreement between both parties and is voluntary and not forced. Rice field owners and rice growers both benefit. Rice field owners don’t need to worry about managing their rice fields because those who have the power, the rice field owners only have the results. Profit sharing has both positive and negative meanings: the root of the problem of poverty that occurs among farmers in carrying out their agricultural activities is also influenced by the existence of local institutions, the implementation of economic efforts undertaken and the appropriate form of empowerment implemented (Wahyuningsih, 2013). Profit sharing can also be referred to as one of the plans in the Islamic economy and one part of the Islamic welfare system. Profit sharing improves social welfare, reduces unemployment and reduces poverty. (Wahyuningsih, 2013).

## 4. Conclusion

Profit sharing can provide employment and reduce unemployment. Even though they are of different ethnicities, they still work together and are responsible for affairs between one party and another. The existence of ethics can also strengthen trust between groups, farmer people (rice field owners) and agricultural workers (rice field cultivators). By applying ethical principles, farmers can build good relationships between parties, and can motivate them to uphold the values of honesty and responsibility. The presence of agricultural workers can open up employment opportunities for people who do not have rice fields so that they can contribute to the village economy. And the presence of farm workers can help farmers to manage their rice fields, without directly intervening. Because of this, a code of ethics is needed, such as honesty, responsibility, integrity and objectivity, so that trust remains without conflict.

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