

Analysis of the Code of Ethics of the Five Pandawa Character Perspective Accountants

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Abstract

This study explores the use of "five" metaphors from the Mahabharata epic to describe five fundamental principles in accountant ethics. Each Pandavas character is associated with core principles that guide the professional behavior of accountants. This research method uses the literature method. The results of the discussion containing character and its history, Yudhishtira symbolizes integrity, emphasizing the importance of honesty and justice. Bhima reflects professional and caution competence, calling for strength in knowledge and skills. Arjuna describes objectivity, where accountants must maintain neutrality and not favor in decision making. Nakula is associated with the principle of confidentiality, emphasizing the importance of maintaining confidential information. Finally, Sahadeva symbolizes professional behavior, which requires accountants to act ethically and in accordance with professional standards. By using this analogy, this research offers a new way to understand and teach the principles of accountant ethics through the merging of cultural values and professionalism.

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1. Introduction

A code of ethics is a set of principles, values, and standards designed to guide professional behavior in a particular field or profession. The code of ethics functions to ensure that members of the profession behave ethically, honestly and professionally in carrying out their duties. Codes of ethics also help maintain public trust in the profession.

The history of the long code of ethics reflects the evolution and development of moral and professional standards in various fields. The code of ethics is a set of guidelines designed to assist individuals and organizations in making ethical and responsible decisions. Javanese culture, with wealth, ethics has become an important foundation in the lives of Javanese people. One of the key concepts in this culture is "in five," which refers to the five basic principles adopted from the The Five Pandawa story in the epic Mahabharata. In five includes values.

These values not only function as a moral guide but also as a foundation in the formation of individual character and in daily social interaction. However, along with the times, these traditional values face big challenges. Globalization, modernization, and urbanization have been? Brings significant changes. In the mindset and lifestyle of Javanese people. The flow of information? What is fast and dynamic social change often causes shift in values, especially among the younger generation. As a result, compliance with five codes in five decreases.

In this context, it is important to explore effective strategies to increase compliance with five. The management and policy approach is the two main dimensions that can be used to achieve this goal. Good management in the context of social and community organizations can create an environment that supports the internalization and practice of the five codes. On the other hand, the right policy of the government and other stakeholders can provide a framework that strengthens and facilitates compliance with these values.

Literatur Review

Theoretical Review

Enforcement of compliance with the Code of Ethics of Public Accountants needs to consider local cultural aspects. Bugis culture is one of the oldest cultures in the archipelago according to (Rahman, Rahim, 2011), compliance in accounting ethics refers to compliance with the principles and ethical standards set in the accounting profession. This compliance is important to ensure integrity, transparency, and trust in financial statements and accounting practices in general. Here are some key aspects related to compliance in accounting ethics

Javanese culture that emphasizes harmony and social harmony can affect the way of policy accepted and applied in the community (Atmoko, 2018), the policies introduced must be in line with values to be well received. For example, policies that are too imposed or contrary to social norms can be rejected or ignored. The results showed that the participatory management approach involving local communities was more effective in increasing compliance compared to the top-down approach (Abu-Bader & Jones, 2021).

Javanese Kromo also reflects a humble attitude and prioritizes the interests of the client in decision making. This is very in line with the code of ethics of accountants who prioritize integrity, objectivity, and professionalism in carrying out their duties. The use of Javanese Kromo in a professional context such as accounting can help accountants to strengthen relationships with clients and build good reputation, in accordance with the accountant's code of ethics. However, the use of Javanese Kromo also needs to be balanced with the use of standard and appropriate Indonesian language, because Indonesian is the official language of the state and also the international language used in the business world. Therefore, accountants need to have the ability to use these two languages well and appropriately in carrying out their duties. (Prabowo et al., 2023).

Integrity is a fundamental principle in accounting ethics that requires accountants? To act with honesty and transparency (Abbie H. Brown, 2019), objectivity in accounting requires accountants to make decisions based on? Objective considerations and free from external influences, maintaining confidentiality is? Principle important in accounting ethics to protect client sensitive information, competence? Professional is the key to ensuring that accountants can provide quality services and meet the expected professional standards, sustainable education and training play an important role in ensuring that accountants continue to follow the applicable ethical and professional standards.

Effective leadership in the context of compliance involves leaders who are a real example of the expected ethical principles in the organization (Abbie H. Brown, 2019) clear and detailed policies help minimize confusion and ensure that all members of the organization understand their compliance expectations.

2. Methods

This study aims to identify and analyze strategies that can be used to increase compliance with five, the main method used is literature analysis. Researchers reviewed various sources that include Hindu mythological literature, especially the story of Mahabharata, and literature related to the ethics of the accounting profession. These sources were analyzed to identify the main characteristics of each Pandavas and the principle of accountant ethics.

This informant is an individual who acts as a source of information in a study, especially in the context of academic or social research involving the student population. They provide relevant insights, data, and perspectives based on their experience and knowledge as students, and the informant appears below:

Number	Informant's name	Cultural origin
1.	Nurul	Java (boyolali)
2.	Basiri	Java (boyolali)
3.	Arif	Java (boyolali)

3. Results and Discussion

History of The Five Pandawa

The Five Pandawa is five brothers who are central figures in the Mahabharata epic, one of the biggest literary works in Hindu traditions. They are the son of Raja Pandu of Hastinapur and Kuru descendants, a dynasty that plays an important role in ancient Indian history and mythology.

In five consist of:

1. Yudhishtira: The oldest son, born from Kunti (Pandu's first wife) and is the son of
2. Lord Dharma (God of Truth and Justice).
3. Bhima: The second child, also born from Kunti, is the son of Dewa Bayu (God of Wind).
4. Arjuna: The third child, born from Kunti, is the son of Dewa Indra (the king of the gods)
5. Nakula: The fourth child, born to Madri (Pandu's second wife) and is the son of Dewa Aswin (a twin god of healer)
6. Sahadeva: The youngest child, also born to Madri and is the son of Dewa Aswin

According to mythology, Pandu, because it is condemned, cannot have children naturally. Therefore, Kunti and Madri begged the gods through the mantra given by the Durvasa Resi to get a son, who later became The Five Pandawa.

Childhood and Intercourse with Kurawa

The Five Pandawa was raised with their cousin, the Kurawa, under the care of their grandfather, Bhisma, and their teacher, Drona and Kripa. Since childhood, Pandavas and Kurawa competed with each other, mainly because the Kauravas, led by Duryodhana, were jealous of the Pandavas who were preferred by the people and were considered the heirs of Hahta Hastinapur.

Kurukerta War

The feud between the Pandavas and Kurawa reached its peak in a major war in Kurukshetra, which was the core of the Mahabharata epic. This war began after the Pandavas were cheated by Kurawa in the dice game that caused the Pandavas to lose their kingdom and be exiled for 13 years. After returning from exile, the Pandavas demanded that their kingdom be returned, but Duryodhana refused, which eventually caused war.

In this war, the Pandavas received support from many kingdoms, as well as the advice and guidance of Krishna, who played the role of advisor, friends, and driver of the Arjuna train. During the war, Yudhishtira led the Pandavas forces, Bhima was famous for killing many Kurawa soldiers including Duryodhana, Arjuna was the main hero who killed Karna, while Nakula and Sahadeva played an important role in various war strategies.

The end of the story

After winning the war, Yudhishtira was appointed King Hastinapur. However, this victory came at an expensive price, because many of their relatives and friends were killed. In the end, the Pandavas felt guilty and lost interest in worldly life. They decided to leave the kingdom and take their last trip to the Himalayas, in the search for Moksha (spiritual liberation). On this trip, one by one the Pandavas died, and only Yudhishtira reached the door to heaven in human form.

The significance of the The Five Pandawa Story not only reflects the struggle of humans against injustice, but also conveys the moral values, ethics, and dharma (truth) that continue to be respected and studied in Hindu culture to this day. The Five Pandawa, with their strength, wisdom, and commitment to Dharma, became a symbol of virtue and justice in Hindu mythology.

In the "Five" accountant ethical contest "can be used as a metaphor for the five fundamental principles that form the foundation of ethics for professional accountants, each Pandawa character from the Mahabrata Epos can be linked to the principles of accountant ethics, as follows:

Number	Character name	Character
1.	Yudhishtira	Like Yudhishtira, known for his commitment to truth and justice, the principle of integrity requires accountants to always be honest, fair, and act in accordance with high moral values. Accountants must maintain honesty in all their professional activities (integrity)
2.	Bhima	Strong and firm Bhima can be linked to the principle of professional competence. Accountants must have strength in the form of in-depth knowledge, skills that are constantly updated, and caution in carrying out their duties, similar to the power of Bhima in fighting (professional competence and caution)
3.	Arjuna	Arjuna, an accomplished archer who is always focused on its purpose, reflects the principle of objectivity. Like Arjuna who does not allow emotions or can interfere with his shots, accountants must also maintain a neutral view and impartially in every professional decision. (Objectivity)
4.	Nakula	Nakula, known for his accuracy, can be associated with the principle of confidentiality. As Nakula keeps and cares for carefully, the accountant must maintain the confidentiality of the information obtained during the task, ensuring that the information is not misused or disclosed without permission. (Confidentiality)
5.	Sahadeva	Sahadeva, which is known to be wise and strategic, reflects the principles of professional behavior. Accountants, such as Sahadeva who are full of consideration, must act in ways that maintain the reputation of both the profession, respect the law, and behave ethically in all aspects of his work. (Professional behavior)

By using this analogy, The Five Pandawa's character can be a representation of the main values in accountant ethics, providing clear moral and professional guidelines for accountants in carrying out their responsibilities.

The Relevance of Culture and Ethical Teaching

Using the metaphor "in five" provides added value in the teaching of accounting ethics, especially in a particular cultural context that is familiar with the epic Mahabharata. This approach allows the integration of cultural values with the principle of professional ethics, creating a deeper and contextual understanding of the importance of ethics in accounting. In addition, this model can be an effective pedagogical tool in educating accountants about the importance of maintaining high ethical standards, in a more relatable and meaningful way for those who understand the values in the Mahabharata story.

This study shows that the symbolism of the characters in mythology can be adapted to enrich the understanding of ethics in the modern profession. By combining cultural aspects with professional principles, this approach has the potential to broaden the insight and understanding of accountants about the importance of ethics in every aspect of their work.

4. Conclusion

This study succeeded in integrating the concept of "in five" from the Mahabharata epic with five fundamental principles in accountant ethics, offering a perspective that is rich in cultural values and moral relevance in the context of accounting professionalism. Each Pandawa character is paired with appropriate ethical principles: Yudhishtira with integrity, Bhima with professional competence and carefulness, Arjuna with objectivity, nakula with confidentiality, and Sahadeva with professional behavior.

Through this approach, research shows that the moral values described in mythology can be a strong analogy to deepen understanding of professional ethics. The use of the metaphor of the Mahabharata story not only enrich the context of the teaching of accountant ethics, but also makes it more accessible and relatable, especially for individuals or groups who have cultural attachment to the story.

This model also shows great potential in ethical education, where local cultural values and traditions can be used to strengthen the teaching of universal professional principles.

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