

Application of the Principles of Accounting Ethics in Java culture

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Abstract

This research examines the application of ethical accounting principles in Javanese culture as well as the noble values of Javanese culture that can support the application of accounting ethics with a focus on Indonesian society. This approach is carried out through a literature review that studies the relationship between Javanese cultural values and the accountant's code of ethics. Accounting ethical theory, Javanese culture, and the Indonesian Accounting Code of Ethics (KEAI) are the focus of this research. The results of the literature review show that Javanese culture has noble values such as *bener* (honesty), *ngrasa* (openness), responsibility (responsibility), *gotong royong* (gotong royong), *isin/sungkan* (shame), *deliberation* (deliberation), *tepo seliro* (mutual respect), *rahayu* (hope for goodness), *ojo angkuh* (don't be arrogant), and *mergawe seng temenan* (work hard). consistent with ethical accounting principles of integrity, objectivity, and accountability. The application of Javanese cultural values in accounting practices can help ensure that accountants carry out their duties with integrity, honesty, and high responsibility while still paying attention to the interests of society.

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1. Introduction

Indonesia, as a country rich in cultural diversity, has one of the most important cultural heritages in the world, namely Javanese culture. Javanese culture is known not only for its artistic and philosophical beauty but also for its high standards of courtesy in all aspects of daily life. The way of speaking, demeaning, and behaving in Javanese culture is expressed through noble values passed down from generation to generation, showing the importance of integrity and honesty as well as social responsibility (Hasibuan, 2021).

The Javanese tribe is one of the largest tribes in Indonesia, which has a very rich and diverse cultural heritage (Khairunissa & Juli Ratnawati, 2021). Javanese culture covers various aspects of life, including art, music, dance, language, customs, and deep values. The Javanese language also has a very important role in the cultural heritage of the Javanese tribe. The Javanese language has its own beauty in speech and expression and is considered a symbol of the cultural identity of the Javanese people (Eliezar, 2020). Javanese culture has a multitude of noble values that can support the application of accounting ethics and are in line with accounting ethics (Hanipa et al., 2023b). These values include: true (honesty), frank/feeling (openness), capable (responsibility), *meneng-meneng* (keep silence/keep secrets), *isin/relax* (shyness), *gotong royong* (spirit of mutual cooperation), and (mutual responsibility). *Deliberation* (prioritizing dialogue and deliberation to reach a consensus), *Tepo seliro* (mutual respect and respect for differences), *ojo angkuh* (humility, respect for others, and avoiding arrogance), *mergawe seng temenan* (hard work, responsibility, and quality), and *Rahayu* (acting in the public interest and general welfare). These values are reflected in the way Javanese people interact, act, and behave on a daily basis. Thus, Javanese people not only have a rich cultural heritage but also have a treasure trove of values that help form a unique and charming cultural identity.

Accounting ethics is a set of principles and rules that must be followed by accountants in Indonesia (Lannai & Prabowo, 2016). These principles aim to ensure that accountants act with integrity, objectivity, and professionalism in all aspects of their work. Indonesian accounting ethics also aims to build trust between accountants and clients, as well as maintaining the integrity and reputation of the accounting profession in Indonesia (Surajiyo, 2022).

According to research by Dinna Riyani & Ardini, (2021), the Indonesian Accountant Code of Ethics (KEAI) is an ethical principle that must be adhered to by all accountants in Indonesia. The Indonesian Code of Ethics for Accountants contains several principles of accounting ethics that should be applied in accounting practice.

According to Christina Christina et al., (2022), integrity is a principle that requires accountants to act honestly and impartially towards other parties. By prioritizing the value of integrity, accountants will always be committed to presenting financial information accurately and honestly and avoiding conflicts of interest that could disrupt the quality of financial reporting.

Objectivity is a principle that emphasizes that accountants must maintain objectivity and independence in evaluation and decision-making. This means that accountants must avoid the influence of certain parties who can affect their objectivity in presenting financial information. By maintaining objectivity, accountants can provide fair, accurate, and reliable financial reports (Christina et al., 2022).

Professional competence and diligence are principles that require accountants to have adequate knowledge, skills, and understanding to carry out their functions. Accountants must always improve their skills and act carefully in all aspects of their work to ensure that financial reports are presented in accordance with applicable accounting standards and meet the needs of information users (Hanipa et al., 2023a).

Confidentiality is a principle that emphasizes the importance of maintaining the confidentiality of information obtained by accountants in carrying out their duties (Zunaidi, 2020). Accountants must respect the privacy and trust placed in them by their clients or other parties and avoid disclosing confidential information without proper permission (Prabowo, Umam, et al., 2023).

Professionalism Behavior is a principle that requires accountants to behave politely and respectfully towards others in all interactions and relationships with customers, colleagues, and other parties. By maintaining a professional attitude, accountants can establish good relationships with stakeholders and improve the reputation of the accounting profession as a whole (Hanipa et al., 2023a).

In a professional context, accounting ethics functions as the main guideline for an accountant in carrying out his duties. This ethics includes the integrity of financial information, evaluation objectivity, analytical competence, and confidentiality of the information held (Aditian et al., 2024). Javanese culture with strong ethical values provides a strong foundation for the application of these ethical principles in accounting practice.

However, there are serious challenges related to ethical violations in the accounting profession in Indonesia (Muria & Alim, 2021). The case of PT Garuda Indonesia provides a clear example of how manipulation of financial reports can occur. This serious violation of accounting ethics is demonstrated by various actions, one of which is the signing of a cooperation agreement with PT. Mahata Aero Technology on October 31, 2018, which was related to efforts to hide the company's true financial condition. The agreement stipulates the provision of in-flight entertainment and connectivity services as well as content management for 15 years. Even though the device was installed on Citilink aircraft, Mahata had not made any payments to Garuda until the end of the 2018 fiscal year. The payment commitment was only expressed in Mahata's letter of representation, and there were no express payment provisions in the agreement (Afifah et al., 2024).

Even though there is no payment, Garuda recognizes income from this agreement, including a portion of the income received by PT. Sri Wijaya Airlines. This also proves that Garuda violated financial reporting regulations and received administrative sanctions from the OJK. These sanctions are in the form of fines and personal sanctions against members of Garuda's board of directors and supervisory board who signed the 2018 annual report (Andriyana & Trisnarningsih, 2022).

This case shows that the lack of transparency and dishonesty in the financial management of PT Garuda Indonesia (Persero) Tbk is not only detrimental to the company itself but also has a negative impact on public trust and the integrity of the accounting profession as a whole (Ardiani et al., 2020). These violations highlight the importance of implementing good ethical principles in all aspects of accounting practice to avoid detrimental consequences for all stakeholders (Ansar & Abubakar, 2022).

This research aims to examine the application of ethical accounting principles in Javanese culture with a focus on Indonesian society. It is hoped that a deeper understanding of the relationship between accounting ethics and Javanese culture can help increase the professionalism of accountants in Indonesia (Josephine & Bonnie, 2021).

2. Methods

This research applies a literature review method to study detailed information about Javanese culture and the code of ethics for accountants. This approach allows researchers to collect as much relevant data as possible without limiting material from directly related scientific disciplines (Bhilawa, 2024). A broad perspective from various scientific disciplines related to the research topic is used, following a three-step process: planning, implementing, and reporting research results.

First, the researcher identified and clarified the research topic of Javanese culture and the accounting code of ethics. A systematic literature search was then conducted to synthesize research findings and highlight existing gaps. The second stage is searching for relevant articles and books in international and domestic journals. Researchers broadened their scope to include findings from various scientific disciplines, not limited to accounting journals. This allows researchers to gain a more complete and in-depth understanding of the topic being studied. By using keywords such as "Javanese culture," "ethics," "accountant's code of ethics," and "ethical principles of the accounting profession," the researchers conducted an in-depth and systematic search of the data. This research uses previous journals within the last 5 years, namely 2020-2024.

3. Results and Discussion

Javanese culture has noble values, which are part of the principles of accounting ethics. These values can be a guide for accountants in carrying out their profession and maintaining integrity.

Principles of Accounting Ethics

Before discussing the application of accounting ethical principles in Javanese culture, let's first understand the principles of accounting ethics. These principles are often stated in the code of ethics for the accounting profession, such as those that apply to the Indonesian Accountants Association (IAI) and the International Federation of Accountants (IFAC) (Ulfah et al., 2023). The following are several important principles of accounting ethics: Honesty and openness (accountants must always be honest and open in carrying out their duties), Professional skills (accountants must have and maintain professional skills in accordance with professional standards), Objectivity (accountants must maintain objectivity in decision making and not be influenced by personal interests), confidentiality (accountants must maintain the confidentiality of information they receive from clients), integrity and accountability (accountants must have integrity and accountability for their actions), public interests (accountants must prioritize the public interest in carrying out their duties), Professional Behavior (accountants must maintain professional behavior and avoid actions that could damage professional reputation) (Prabowo, Hanifah, et al., 2023).

Java cultural values in line with accounting ethics

Table 1. Java cultural values

Cultural values	Accounting ethics
<i>Bener</i>	Honesty
<i>Terus terang/ngrasa</i>	Openness
<i>Mampu</i>	Responsibility
<i>Meneng-meneng</i>	Keep quiet/keep secrets
<i>Isin/sungkan</i>	Shame

Table 2. Javanese cultural values that are in line with accounting ethics

Principles of accounting ethics	Definition
Integrity	The importance of integrity in accounting practice highlights its important role in building trust between accountants and information users, as well as maintaining the integrity and reputation of the accounting profession in general.
Objektivitas	The statement underscores the significance of presenting financial information with honesty and transparency. Therefore, openness is not only a value promoted in Javanese culture but also an important aspect in carrying out accounting activities with integrity and responsibility.
Competence	Requires accountants to be responsible for their actions and decisions in reporting financial information accurately and realistically. Therefore, the value of responsibility in Javanese culture provides a strong ethical foundation for carrying out accounting activities with integrity and honesty.
Confidentiality	The quiet and cautious nature inherent in this value really helps an accountant in maintaining the confidentiality of client information. By not saying too much, the risk of accidental information leakage can be minimized. This in turn will increase clients' trust in accountants and build a solid professional reputation.
Professionalism	Requires accountants to maintain high standards of behavior, prioritize integrity, and prioritize ethical standards when carrying out their duties. Thus, the value of shame provides a strong ethical foundation for professional and responsible accounting practices.

The noble values of Javanese culture can support the application of accounting ethics

Table 3. noble values of Javanese culture that can support the application of accounting ethics

No	Javanese Culture	Application of accounting ethics
1	<i>gotong royong</i>	<i>Gotong royong</i> is a concept that emphasizes cooperation and support in society, reflecting a spirit of solidarity and collective interests. In the accounting context, the value of mutual cooperation is in line with the principle of public interest, which emphasizes concern for all stakeholders. This emphasizes the importance of cooperation and mutual

2	<i>Musyawah/rembukan</i>	<p>support to achieve common goals and common prosperity, in accordance with the ethos of the accounting profession.</p> <p>Deliberation, which emphasizes the importance of dialogue and deliberation in reaching consensus, is a noble value of Javanese culture that can be applied in accounting professional ethics. Professional accounting ethics require professionals to prioritize open communication and collaboration when facing complex challenges and decisions. By applying the value of deliberation, accounting practitioners can appreciate various perspectives and find the best solutions through inclusive discussions. This not only reflects local Javanese cultural wisdom but also supports integrity, transparency and fairness in accounting practices.</p>
3	<i>Tepo seliro</i>	<p><i>Tepo seliro</i>, which means mutual respect and respect for differences, is a noble Javanese cultural value that can be applied in accounting professional ethics. Accounting ethics requires recognition and respect for the diversity of stakeholder perspectives, values, and needs. In applying the <i>tepo seliro</i> value, accountants must treat all parties with respect, regardless of cultural, social, or economic differences. This not only strengthens good professional relationships but also creates an inclusive and fair work environment that is consistent with the ethical principles of accounting practice.</p>
4	<i>Rahayu</i>	<p><i>Rahayu</i> reflects the hope for goodness and happiness for all, which are noble values of Javanese culture that can be applied in accounting professional ethics. Professional accounting ethics emphasizes the importance of acting in the public interest and general welfare. By implementing the <i>Rahayu</i> Values, accountants will prioritize integrity, transparency, and fairness in every aspect of their work to create a positive social and environmental impact. This reflects a commitment to act responsibly and provide benefits to all stakeholders, in accordance with the ethical principles of accounting practice.</p>
5	<i>Ojo angkuh</i>	<p>The value of <i>ojo angkuh</i> in Javanese, which emphasizes humility, respect for others, and avoiding arrogance, is very important in the practice of the accounting profession. This value is in line with the basic principles of accounting ethics, such as integrity, objectivity, and professionalism. In the work context, applying the <i>ojo angkuh</i> values will create a harmonious work environment, improve the quality of relationships with clients and colleagues, and maintain the good name of the accounting profession. A humble accountant will find it easier to make objective decisions, avoid conflicts of interest, and always act professionally.</p>
6	<i>Mergawe seng temenan</i>	<p>The Javanese values of <i>Mergawe Seng Temenan</i>, which prioritize hard work, responsibility, and quality, are very suitable for the accounting profession. These values are in accordance with the basic principles of accounting ethics, such as professionalism, objectivity, and integrity. In accounting practice, the value of <i>Mergawe Seng Temenan</i> is manifested in various aspects, such as making accurate</p>

financial reports, working seriously, being responsible at work, being open, innovating, and building trust with customers. In other words, an accountant who upholds these values will always try his best in every job.

4. Conclusion

In the context of Javanese cultural values, which are reflected in the principles of accounting ethics, it is clear that these noble values can be a strong guide for accounting practitioners in maintaining integrity and professionalism. Values such as honesty, openness, accountability, confidentiality, and integrity are fully aligned with ethical accounting principles promoted in local and global contexts. Javanese culture encourages accountants to prioritize the public interest, treat all parties with respect, and respect information security.

This not only builds trust with clients and the public but also maintains the integrity of the accounting profession as a whole. In addition, values such as mutual cooperation, attention, *tepo seliro, rahayu, ojo angkuh, and mergawe seng temenan* applied in Javanese culture have made a significant contribution in enriching the perspective and approach to accounting practice. By internalizing these values, accountants act not only as managers of accurate financial information but also as agents responsible for creating change in society. Integrating Javanese cultural values into accounting ethics inspires practitioners to act honestly, prioritize openness, and maintain professionalism in every step they take, thereby creating a harmonious and effective work environment to achieve common goals.

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