

# Implementation of Javanese Cultural Values in the Professional Ethics of Public Accountants in Public Services

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## Abstract

Indonesia, as a diverse country with a rich array of ethnic groups, cultures, and languages, includes Javanese as a significant component in daily social interactions. The preservation of Javanese culture, which encompasses values such as *guyub rukun*, *toto kromo*, and *gotong royong*, plays a crucial role in the ethics of public accounting professions. This study aims to integrate Javanese cultural values into the ethics of public accountants and explore their impact on the quality and integrity of public service. The research employs a qualitative approach using case studies to analyze the application of Javanese cultural values in accounting ethics. The findings indicate that these values can strengthen key ethical principles in accounting professions, such as integrity, objectivity, competence, professionalism, and confidentiality. The integration of Javanese cultural values into public accounting practices enhances service quality and builds public trust. The study suggests that incorporating Javanese cultural values into the professional ethics code can foster a harmonious and professional work environment, ensuring fair and high-quality public service. Therefore, it is crucial to continue promoting these ethical values to strengthen public governance and improve service quality in the future.

## Article Info

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## 1. Introduction

Indonesia is a pluralistic country with various tribes, races, cultures, customs, religions and languages in it. Language is one of the things that makes our country more diverse. Of the various languages, one of them is Javanese. Javanese is one of the languages that we are familiar with and have used for a long time. Javanese has a very important role in everyday life. Javanese is a language that Javanese people often use to interact every day. Especially Javanese people in Central Java, Yogyakarta, East Java and surrounding areas (Arfianingrum, 2020).

The inheritance of cultural values is very important to preserve Javanese culture. Schools play a key role in this process by implementing the habit of speaking using basic languages regularly and programmed. Getting used to using the Javanese language and its grammar is one step to preserve Javanese cultural values. This is also directly related to the objectives of Javanese language lessons in madrasas and efforts to achieve the vision of "*luhur budi*" (Fitrianingsih et al. 2020).

Javanese society is strongly influenced by customs and cultural themes. Javanese traditions and culture continue to dominate Indonesian national traditions and culture to this day. Javanese words are already familiar to Indonesians, as are Javanese jargon and terms. This shows evidence that Javanese traditions and culture have a big influence on various countries and national problems in Indonesia (Novia et al., 2023).

The term "ethics" comes from ancient Greek. The singular is "ethos," while the plural is "ta etha." Ethos has various meanings, such as a normal residence, pasture, enclosure, habits/customs, morals, character, feelings, attitudes and ways of thinking. Meanwhile, "ta etha" means customs.

Ethics is a branch of science that discusses the right and wrong of actions, both at the individual level, at the social level, and at the organizational level. In essence, ethics asks society to consider the moral values that underlie an action. The degree of individuality in ethics refers to the judgments people make when faced with certain situations or decisions. We need to think more about whether the actions we take are in line with the moral values held by society (Danila Hanipa & Aras Prabowo, 2023).

Ethics and professionalism are the foundations for public accountants in carrying out their duties. They must always uphold these values in every interaction with the public, clients and fellow colleagues, even when faced with difficult situations (Risky Mezi Muria 2021).

Public services are a sector that interacts directly with society and require high ethical standards to ensure that the services provided are quality, fair and reliable. Challenges often faced in public services include complicated bureaucracy, lack of transparency, and low accountability. By integrating cultural principles that prioritize mutual prosperity and togetherness, a more positive and productive work culture can be created (Kismini et al., 2023).

Javanese cultural values are a means of uniting individuals who have diverse social, religious and belief backgrounds. Traditions and customs are noble values that play a role in forming a person's character so that they can maintain harmony in society (Inayah et al. 2022).

Enron Corporation is an American energy company founded in 1985 with headquarters in Houston, Texas, United States. The company was formed as a result of a merger between Houston Natural Gas and InterNorth, a pipeline company in Nebraska, with Kenneth Lay as CEO. Enron has operated in the energy sector, primarily selling electricity based on market prices since the early 1990s. By 1992, Enron was the largest seller of natural gas in North America, with gas sales contracts generating profits of \$122 million, making it the second largest contributor to the company's operating profits. In order to expand its business, Enron implemented a diversification strategy, managing and operating various assets including: gas pipelines, electricity plants, pulp and paper plants, water plants, and broadband services (Illyin Sekar Putri, 2024).

The Enron case violated the five principles of the accountant's code of ethics, namely the principle of honesty by manipulating financial reports, hiding important information, and making false statements to investors; the principle of objectivity by acting in personal and company interests, not the interests of the public or investors; principles of professionalism by engaging in fraudulent accounting practices, bribery, and other violations of law; the principle of professional care by prioritizing company profits above the welfare of employees, society and the environment; as well as the principle of confidentiality by disclosing confidential client information to unauthorized parties and using this information for personal gain (Sekar Putri et al. 2024).

This research aims to integrate Javanese cultural values, namely *guyub rukun*, *toto Kromo*, and mutual cooperation, into the ethics of the public accounting profession. Through literature study and qualitative analysis, it was found that these values can strengthen integrity, objectivity, competence and professionalism in accounting practice. The application of Javanese cultural values contributes to improving the quality of public services and building public trust. The findings of this research provide important implications for the development of accounting education curricula and the formation of a professional code of ethics that is appropriate to Indonesian culture.

## 2. Methods

This research uses a qualitative approach with an in-depth case study method which is analyzed via Google School to gain a comprehensive understanding. This research aims to explore the application of Javanese cultural values in the professional ethics of accountants in the public service sector. Assessing the impact of Javanese cultural values such as *guyub rukun*, *toto Kromo*, and *gotong royong* on the quality and integrity of public services by accountants.

The findings of this research will contribute to a better understanding of the role of Javanese cultural values in shaping professional ethics in public services.

### 3. Results and Discussion

#### Accountant Professional Ethics

Ethics is the scientific study of moral values that regulate human behavior regarding truth, prudence, propriety and accountability. A code of ethics regulates a person's ethical moral behavior through written and unwritten rules that must be obeyed. This aims to avoid professional mistakes (Sekar Putri et al., 2024).

Professional ethics is a series of principles and regulations that regulate the behavior of its members in carrying out their duties. Ethical principles outline the moral standards, professional ethics, and social responsibilities that must be met. by professionals in their daily work. The purpose of these ethical rules is to maintain public trust, guarantee service quality and protect the interests of clients or other stakeholders. Each profession has its own code of ethics, which usually includes principles such as honesty, integrity, respect, professionalism, and fairness. It is important for professionals to uphold ethics in every aspect of their work (Vania Iftitah, Erisca Sabrina, 2024).

Professional ethics in accounting is a science that studies the good and bad behavior of accountants. The Indonesian Accounting Institute (IAI) Code of Ethics provides a summary of ethical principles that must be adhered to by accounting professionals in carrying out their professional duties. It is very important to pay attention to professional ethics as an accountant to prevent undesirable results. Small errors in financial reporting can have serious consequences, including loss of trust and suspicion of manipulation by the company or profession (Rani Fitriyanti & Miya Dewi Suprihandari 2022).

#### Public Accountant Professional Ethics

Public Accountant Professional Ethics regulates the behavior of public accountants in carrying out their work professionally. A public accountant must comply with all basic principles of ethics and compliance in order to be accountable for his actions in the interests of the public and other stakeholders (Syafira Ramadhea JR, 2022).

#### Application of the Five Codes of Ethics for Accountants in the Javanese Cultural Context

- a. Integrity (*jujur*) In Javanese, integrity can be translated as "honesty" or "kasetjan". These words reflect the nature and values inherent in the concept of integrity, namely honesty, sincerity, and loyalty to moral and ethical principles.
- b. Integrity is openness and honesty in all professional and business relationships. Public service and trust must not be trumped by profits. Integrity allows mistakes and honest differences of opinion, but does not tolerate mistakes or denial of principles. Therefore, integrity is one of the most important professional ethical principles that must be respected by accountants (Pratiwi, 2023).
- c. Objectivity (*terus terang*) In Javanese, this value can be interpreted as "impartiality" or "*ora milih pihak*". Objectivity refers to being impartial and free from bias in judging or making decisions.

The aim of the principle is that every member of the company has an obligation to carry out and act as appropriate. Auditors must be free from other parties and other conflicts of interest that can cause problems within the organization, and if problems arise then the auditor's image can worsen. The relationship between audit objectives and quality is based on agency theory, where greater objectivity influences audit quality. Because the objectives are high, the reliability of audit results can be trusted and without conflict, the auditor can produce results and obtain reliable evaluation results. Attention can improve auditor performance and client trust (Kadek Agus Dharma Yoga, I Dewa Made Endiana 2024).

1. Competence (*kemampiran*) Professional competence and due care includes maintaining knowledge and skills at a level sufficient to ensure clients or employers receive competent professional services in accordance with the latest developments in practice, regulations and techniques, as well as acting with integrity and appropriate with applicable professional standards. The principles of competence and due care require an accountant to carry out his or her professional duties with the utmost care, skill and diligence, and to maintain

professional knowledge and expertise at a level sufficient to ensure the employer obtains optimal benefit from those services. In the Jiwasraya case, these principles have been violated in terms of investments (Rosyta Pratiwi 2023).

2. Professionalism (painstaking) In Javanese, the value of painstaking includes the concepts of patience, thoroughness and attention in carrying out tasks or work.
3. Experts argue that experience highlights the importance of managing expertise and executing strategy. Meister said that Professionalism is more about organizational and technical knowledge. Developing skills beyond a technician is not just about having a high level of skills, but also about having the right attitude. This value is very important in various aspects of life, including in the profession, social relationships, and personal endeavors. Accountants who are inspired by the value of diligence will be more careful and thorough in carrying out accounting tasks, minimizing errors and increasing the accuracy of financial reports (Aep Saepul Anwar 2020).
4. Confidentiality (*rahasia*) Confidentiality is protecting information obtained from professional and business relationships by not disclosing it to third parties without clear authority, unless there is a legal or professional right or obligation to do so. In addition, such information may not be used for the personal benefit of the Professional Accountant or any third party (Kolang Asri Pratiwi 2023).
5. Fostering the value of confidentiality in Javanese culture helps preserve local traditions and wisdom that emphasize the importance of keeping secrets and protecting other people's privacy.

### **The Importance of Professional Ethics in Public Services**

Professional ethics refers to the appropriate way of providing ethical and professional services to society, which involves activities that fulfill social obligations. Broadly speaking, professional ethics refers to a professional ethical attitude, namely the application of general ethical principles as an integral part in work and personal life in certain areas of human life (professional). Professional ethics are very important for public service accountants because they help build public trust, ensure integrity and transparency, and maintain professional responsibility. This ethic prevents conflicts of interest, protects the confidentiality of information, and ensures accountability in their duties. By adhering to ethical standards, accountants can provide competent and trustworthy services, which strengthens the credibility and effectiveness of the public sector (Andriyana & Trisnarningsih 2022).

### **Introduction to Javanese Cultural Values**

#### **a. *Guyub Rukun***

Berguyub means grouping or gathering (<https://kbbi.web.id/guyub>). *Rukun* in daily life means the absence of conflict between each other (Sri & Widisuseno, 2021).

*Guyub Rukun* are two different terms: *Guyub* and *Rukun*. in Javanese literature it means "*guyub*" (unity, oneness), and *rukun* means "no conflict" or "avoiding conflict" (Sucipto, 2020).

The concept of harmony is closely related because harmony begins with unity and harmonious social life has logical consequences for a harmonious life. If a harmonious group is implemented into social life, an atmosphere will be created (Sri & Widisuseno, 2021).

#### **b. *Toto Kromo***

Toto Kromo is a Javanese term that refers to being polite and respectful towards others. In the Javanese Indonesian Dictionary, manners means dharma kesilan, mutual respect. The cultural norms and values that regulate people's treatment of each other as well as their beliefs and traditions are known as adat. Etiquette is doing the right thing without offending others, so all members of society must be attentive (Firda Fikria 2023).

#### **c. *Gotong Royong***

From the perspective of the history of Indonesian society, the diversity of each ethnic group is characterized by differences in background, which of course gives rise to differences in cultural climate. The values of unity that exist in Indonesia, especially the values of Pancasila, are very necessary in efforts towards Indonesian unity. Apart from using Indonesian ideology and language as national culture, here the author focuses on regional culture, namely the regional

culture of "Gotong Royong" which is recognized and practiced by all ethnic groups in Indonesia. However, this culture is also a national culture. This term is called because it is very universal in the territory of the Unitary State of the Republic of Indonesia (NKRI) (Teresia et al., 2019).

### Analysis of Javanese cultural values in the professional ethics of public service accountants

**Table 1.1** Javanese cultural values

Javanese cultural values	Analysis of Javanese cultural values	Ethical analysis in the Javanese culture of public accounting
<i>Guyub Rukun</i>	<p><i>Guyub</i> means "together" or "gathering" in a positive sense. Describes attitudes and actions in enthusiastic cooperation and mutual support in groups or communities.</p> <p><i>Rukun</i> means peace, harmony, or no conflict. This word is used to describe a situation where people live together peacefully and with mutual respect.</p> <p>Overall, <i>Guyub Rukun</i> means working together to achieve peace and harmony. This value is highly respected in Javanese culture and is the basis for the harmonious and unified life of Javanese society.</p>	<p>The values of <i>guyub rukun</i>, cooperation and mutual respect are more than just slogans in the ethics of the accounting profession. These values play a fundamental role in creating a professional work environment, improving audit quality, and increasing public trust in the accounting profession.</p> <p>The way to apply the value of <i>guyub rukun</i> in the ethics of the public accounting profession is by combining various aspects that require the participation of many parties. We must prioritize the importance of unity and working together as one cohesive unit. By ensuring that all team members are aware of their roles and responsibilities, tasks can be divided fairly.</p>
<i>Toto Kromo</i>	<p><i>Toto</i> means "polite" or "manners." This is a form of respect and the correct way to act in social interactions.</p> <p><i>Kromo</i> means "behaving according to norms" or "ethics." This includes the use of polite language and behavior that is consistent with social and cultural values.</p> <p><i>Toto Kromo</i> is an integral part of Javanese customs and culture that has been passed down from generation to generation. Javanese people highly value the customs and values of their ancestors as a way of maintaining their cultural identity. Java's rich and varied customs, including the concept of <i>Toto Kromo</i>, are preserved and passed on as part of a valuable cultural heritage.</p>	<p>Javanese culture adheres to the <i>Toto Kromo</i> principle which emphasizes the importance of courtesy, responsibility and honesty in everyday life. The application of <i>Toto Kromo</i> in the context of professional accounting ethics involves blending cultural values with ethical principles to achieve the highest level in accounting.</p> <p>The way to apply the <i>Toto Kromo</i> value in public accounting professional ethics is to apply the principle of integrity, namely that auditors must not carry out practices that manipulate information to achieve the desired results, and must continue to uphold the principle of truth. To avoid misrepresenting a company's financial condition, auditors need to refrain from making statements</p>

#### *Gotong Royong*

*Gotong Royong* is a value that teaches the importance of cooperation and helping each other in society. In Javanese, "*gotong*" means "to carry" and "*royong*" means "together", so *gotong royong* means "to carry or do something together".

This value comes from ancestral teachings and is part of local wisdom that has existed since the time of the ancient Javanese kingdoms.

*Gotong royong* is the ancestral cultural heritage of the Javanese people which has been practiced for centuries and passed down from generation to generation and is an integral part of Javanese cultural identity.

that could inflate profits or unreasonably influence shareholder views.

In Javanese culture, cooperation and *gotong royong* are values that are highly valued and emphasize a sense of shared purpose. This value has a strong meaning in the ethical principles of the audit industry, where individual cooperation is the key to quality accountants and maintaining public trust.

Collective decision making reflects mutually beneficial cooperation, taking into account the interests of all parties. By coordinating team work to reach important decisions. Gather input from all team members before making a decision. Make agreements and prepare final decisions that reflect mutual interests.

## 4. Conclusion

The application of Javanese cultural values in the professional ethics of accountants in public services makes a significant contribution to improving the quality and integrity of public services. Values such as *guyub rukun*, *toto Kromo*, mutual cooperation, which are pillars of Javanese culture, can strengthen the professional ethics of public accountants by creating a work environment that is harmonious, professional and has integrity. By integrating these principles into daily practice, accountants can build public trust, increase efficiency, and ensure fair and high-quality services.

It is important for organizations and individuals in the public sector to continue to promote and support the implementation of these ethical values. In this way, we not only meet high professional standards but also support the development of good and sustainable governance. Implementing strong ethics in public services is a crucial step in building a society that is fair, transparent and responsive to community needs, while strengthening the moral and legal foundations in public administration. Therefore, a commitment to continue strengthening the ethics of the accounting profession based on Javanese cultural values will be the key to facing challenges and strengthening public services in the future.

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