

# Implementation of Accountant Ethics in Sundanese Cultural Perspective

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## Abstract

Ethics in accountants are better known to many people, especially for an accountant, which is the basis for the purpose of conducting this research. One of them is due to the lack of ethical awareness of an accountant. The accountant profession cannot be separated from the basic ethical principles of an accountant, an ethic should not be separated from everyday life either in carrying out activities or in work. The ethics of the accountant profession can be implemented in Sundanese culture. Sundanese culture that highly upholds the value of politeness or 'someah' in social matters. the concept of local education silih asah, silih asih, and silih asuh has a relationship with the ethics that are carried out in social life as well as in carrying out the profession as an accountant. The attitude of courtesy can be influenced by parental upbringing and environmental factors. The method applied in this research is literature. The literature method was chosen because it allows the author to gain an in-depth understanding of the title discussed. This research uses observation techniques, and document analysis to collect the necessary data. Documents in the form of journals were obtained from internet access which already contained related research journals.

## Article Info

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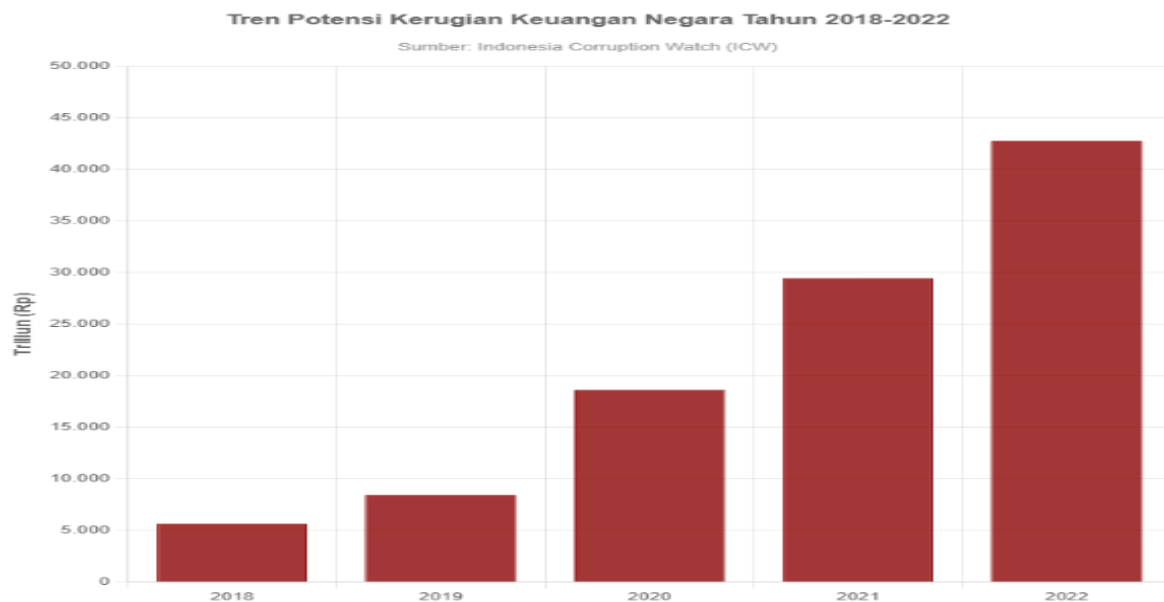


## 1. Introduction

According to the code of ethics for accountants established by the Indonesian Institute of Accountants (Indonesia 2018), The Code covers the requirements and materials necessary for Accountants to carry out their responsibilities in protecting the public interest. It is important that accountants can continue to learn and develop their skills to better work as accountants and serve clients and analyze the ever-changing financial effectively. In addition, considering ethical theories in accounting is also important in maintaining the integrity of the accounting profession in Indonesia. Professional ethics can be briefly formulated as a branch of ethics that critically and systematically reflects on the moral problems inherent in a profession. Professional ethics can also be interpreted as values and moral principles that are inherent in the implementation of certain professional functions and must be considered by holders of the profession (Surajiyo 2022).

The accounting profession still has ethical challenges that need to be considered together. Given the many scandals that have occurred such as the 1992 United States Phar- Mor (Alexandra L. Ferrentino et al., 2016) which was a corruption case, involving drug and health product retail companies that caused financial losses to consumers and damaged the reputation of the healthcare industry. Then the Enron case in the United States in 2001 (Vintent 2002), cases that affect the business world deeply by manipulating financial statements. And the domestic case is PT Garuda Indonesia (GIAA) Persero Tbk (Tarmizi Achmad, Imam Ghozali 2022), namely a case in 2019 that allegedly involved corruption in the aircraft selection and purchase process. and PT Asuransi Jiwasraya Indonesia (Budiansyah 2021), The case involved allegations of corruption and misappropriation by high-ranking Jiwasraya officials. The series of ethical scandals that have

occurred in the accounting profession have led to a decline in public trust, both at the global level and in Indonesia. The impact of these scandals not only reduces public confidence in the



profession, but also has a negative impact in the economic aspect, impacting income, employment, and people's lives. In addition, these scandals can cause losses to the state, including in Indonesia. Moreover, there are many cases of corruption and embezzlement of funds in the accounting profession, which causes the state's revenue to decrease so that the state suffers losses.

Source: <https://data.goodstats.id/statistic/potensi-kerugian-keuangan-negara-akibat-korupsi-terus-meningkat-setiap-tahunnya-ICQym>

Indonesian accountants should realize that Indonesia has a diverse culture and ethics that can be adapted to their accountants' code of ethics as the IAI's Western-derived code of ethics for accountants does not consider local issues (Ahmad 2023). Therefore, it is necessary to adjust the accountant's code of ethics to the existing culture in Indonesia, one of which is Sundanese culture. The history of Sundanese occurred when the beginning of the Tarumanegara Kingdom in the 4th century, the Tarumanegara Kingdom is estimated to cover the inland areas of western Java (such as Lebak, Bogor, and Jonggol) with the easternmost boundary being the Citarum River, because the name of the river comes from the words "Ci" and "Tarum", which means Taruma River (Munandar 2010). The main site associated with the Tarumanegara Kingdom is the Batujaya site in Karawang Regency, West Java. Batujaya is an archaeological site complex consisting of several temples dating back to the Hindu-Buddhist era in Indonesia. The site is considered part of the territory controlled by the Tarumanegara Kingdom in the past. However, the Tarumanegara kingdom did not last long. Afterwards, a kingdom emerged with a shifting center of government. Starting from Galuh, then moving to Pakuan Pajajaran, then to Kawali, and finally back to Pakuan Pajajaran (Brata and Wijayanti 2020).

## Literature Review

### Definition of Ethics

Ethics is the study of morality, which can be defined as the guidelines or standards used by individuals or societies to determine what is considered right and wrong, or good and bad (Dr. Cicih Sutarsih 2012). Overall, ethics serves as a standard for making decisions in accordance with moral values and principles of goodness, so as to build healthy relationships in various social contexts. Ethics gives one the ability to develop positive traits such as honesty, courage and empathy, which form good character. It arises from moral awareness that enables individuals to distinguish between right and wrong actions.

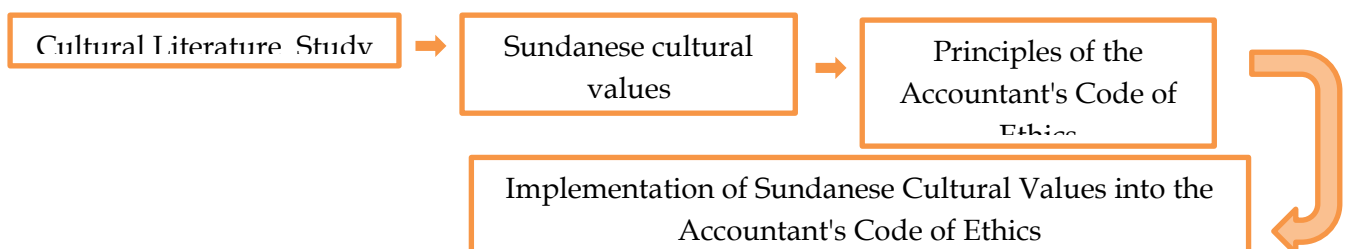
## Definition of Accountant Ethics

Accountant ethics is part of professional ethics which includes principles and regulations that govern the way accountants act and practice in preparing financial statements and providing other accounting services in accordance with the accountant's code of ethics. The purpose of this ethic is to ensure that accountants carry out their duties with integrity, openness, and professional responsibility. The accountant's code of ethics is a system of moral principles and implementation of rules that provide guidance to accountants in dealing with clients, the public, and other accountants in the profession (Badjuri 2010). The implementation of accountant ethics can start from education and training, supervision and enforcement, development and adjustment. Accountant ethics are needed to avoid manipulation of financial statements, thereby maintaining public trust in an accountant.

## 2. Methods

This research uses the System Literature Review (SLR) method where the source of understanding and theory is taken from related journals that have been published first, with data observed and analyzed. Documents obtained from the internet are accessed through the website. By applying the SLR method, journal articles can be reviewed and identified in a structured manner, and every step or procedure that has been established can be followed at every stage of the process. So as to produce a systematic research.

In this study, the researcher aims to explore ways in which the use of Sundanese language and culture can be optimized in an accounting context. The aim is to deepen the understanding and recognition of cultural diversity in Sundanese society through this research. The researcher believes that by increasing the use of Sundanese language and culture in accounting, there will be a positive contribution to cultural diversity as well as the strengthening of local identity. Thus, it is expected to create an inclusive and empowering environment for all parties involved in the life of the Sundanese community. The steps in compiling this research are as follows:



## 3. Results and Discussion

One of the most important things for everyone is ethics, a branch of philosophy that studies moral values and principles that govern how humans behave with others. Ethics always deals with ethical and unethical behavior (Ike Nurkusuma Putri Dr. Ari Kamayanti, SE., MM., MSA. 2022). In other words, ethics also encompasses thinking about what is good and bad, and what actions are considered good or bad. In addition to playing an important role in the formation of social and moral norms that influence the actions of individuals and society as a whole, ethics also helps individuals understand and consider the values that underlie their decisions. In addition to providing punishment for those who violate, the government must conduct surveillance. Unethical behavior is greatly influenced by strict internal controls (Susilawati, Arief, and Widyaningsih 2022).

Currently, there are still many cases that tarnish the good name of the company, which is one of the impacts of work pressure. An accountant must also have strategies including mastery of soft skills, both interpersonal skills and intra personal skills, business understanding skills and technical skills in order to be able to answer challenges in this digital

era. This has resulted in the accounting profession underestimating the impact of technology on accountants' work. This makes it a tough challenge that must be analyzed further (Zubaidah 2019). This research attempts to evaluate the educational needs, effects of the Internet of Things (IoT), opportunities and challenges faced by professional accountants (Sumarna 2020).

From Plato and Aristotle to Immanuel Kant and John Stuart Mill, many philosophers and ethicists have helped expand our understanding of ethics. They have provided various theories and perspectives on how humans should act and make moral choices. Sundanese culture grows, develops, and lives hand in hand with the Sundanese way of life. People generally know that Sundanese culture respects and values a peaceful and quiet social life. For generations, Sundanese people have upheld Sundanese values, such as *silih asah* (improving each other), *silih asih* (loving each other), and *silih asuh* (taking care of each other). In addition, Sundanese people respect nature in the way they interact. However, this trait is starting to disappear or change from their society (Maulia D. Kembara, et al., 2021). Language has several functions in traditional Sundanese expression, including giving advice and prohibiting (Asri Soraya Afsari, Cece Sobarna 2020). Advice, norms or sayings from the ancestors of the Sundanese tribe make Sundanese people polite and polite and full of caution such as the advice '*ngarasa hanjakal mah moal Saméméh migawé*' which means feeling sorry will not come before work, so that Sundanese people will be careful in making decisions because we do not know if we will regret making these decisions later. Then in Sundanese culture, you must be familiar with the word '*pamali*', where the word '*pamali*' is full of advice from parents. This advice will shape the character in children of Sundanese culture.

Advice, norms, and sayings from the ancestors of the Sundanese tribe exist:

Phrase	understanding
Soméah hadé ka sémah	Smile, which means a polite attitude towards everyone by always giving a smile or greeting.
Pamali ulah ngadiukan bantal, bisi bisul	Don't sit on the pillow, you'll get boils. This expression teaches ethical and educational values, where the pillow is used for the head, which in Sundanese society is considered to have a higher degree than other parts of the body. Therefore, it is impolite to use a pillow to sit on.
Tata titi duduga prayoga	This Sundanese proverb teaches the importance of having good manners in interaction, accuracy in action, and wisdom when making decisions.
Tong gede hulu bisi teu bisa make hélm	Don't be so big-headed that you can't wear a helmet. The point is that we as social creatures must always be able to maintain our attitude wherever we are, don't let us be arrogant to humans who are actually equal before God.
Kudu loba kaéling	Being aware here refers to the importance of vigilance. In this context, Sundanese parents give such advice to their children or siblings who will be traveling far away, so that they remain vigilant and careful to avoid unwanted things.

In Sundanese, "*Silih*" can mean "*saling*" in social relationships where interacting with each other politely. *Silih asih* means love because the word "*silih asih*" means we love and care for each other, not just one person. This is because the word "*silih asih*" means reciprocity or response. The attitude of *silih asih* will create a sense of harmony and will make social relationships based on the value of harmonious beauty. Examples of behavior from *silih asih* are being honest in accordance with actions, behaving patiently in everyday life, and others. Next there is the attitude of *silih asuh*; the word "*asuh*" is usually interpreted as a mother who cares for her child or a

mother who looks after her child. Just like how mothers look after their children, the term "foster" here means to nurture, guard, guide and direct fellow humans as a social group. *Silih asuh* means looking after each other with affection, fostering a sense of friendship in maintaining each other's rights and obligations. Examples of the implementation of the *silih asuh* attitude are giving warnings to people who make mistakes, guiding others if they are in trouble, and others.

Then the last is the attitude of *silih asah*, "*Asah*" usually means someone who sharpens a machete or sharpens a knife or machete with a sharpener. *Silih asah* means sharpening or honing our mind, taste, or spirit. An example is learning between a teacher and a student, where a teacher imparts knowledge and the student receives it. Then if one person gives knowledge and the other receives it, it is *silih asah*. The word "*silih asah*" comes from the Sundanese expression, "*peso mintul mun terus diasah tangtu bakal seukeut*", which means "a dull knife if it continues to be sharpened will be sharp." This means that if someone continues to be forged or given knowledge, there will definitely be a mark. Examples in everyday life are discussing and exchanging ideas, sharing knowledge, and more. In addition to upholding the value of courtesy, Sundanese culture is also closely associated with traditional culture. One example is the *sedekah bumi* celebration, which is held annually as a way to show the community's gratitude for the abundant sustenance and crops they produce. In addition, religiously, most Sundanese are Muslim, but there are also Christians, Hindus and Buddhists. Parental education shapes the character of the younger generation of the Sundanese tribe because there is an attitude of *silih asah*, *asuh*, and *asih*. Parents act as the main figure for children because they have ample opportunities to socialize the rules and habits and attitudes of life applied by their parents, especially about the value of education (Madjid, Aim Abdulkarim, 2016).

The process of internalization, socialization, and enculturation of Sundanese culture in different families must have some differences, because these families have different ways to instill Sundanese culture to their family members (Fitriyani, Suryadi, and Syam 2015). However, the process of character building is not only influenced by parents, but also by neighbors and the environment around the child in Sundanese society. Nowadays, the rapid development of the times has caused the values in Sundanese culture to decline or weaken. The study of the meaning of culture is not an easy one given that there are many conceptual restrictions from various languages, history, and literature sources, both concrete and abstract, clearly describing the direction of life for a group of people. Professional groups, such as accountants, have ethical standards of behavior known as professional ethics. The code aims to ensure high standards of competence among members of the group, regulate their relationships, and enhance and protect the profession's image and the welfare of the professional community (Simamora 2002).

Ethics in accounting is an important step to ensure that accounting practices are carried out with great integrity and morality, in accordance with the code of ethics applicable to accountants. Ethics in accounting is not only concerned with compliance with professional regulations and standards, but also involves consideration of the cultural and moral values that exist in society. By understanding and applying ethics in accounting practice, we can ensure that cultural diversity and local identity are maintained and respected in every aspect of business and economic life. Ethics in accounting can also help in building trust and good relationships with stakeholders, such as investors, employees, and the general public. In addition, ethics in accounting also plays a role in preventing corrupt and fraudulent practices that can harm all parties involved. Therefore, it is important for accounting professionals to continuously improve their understanding and awareness of ethics in their practice. It aims to create a more transparent and integrity business environment. The role of ethics in accounting practice also helps to create a healthy and productive work environment, where honesty, transparency, and social responsibility become the basic values applied by all members of the organization. Thus, ethics in accounting is not just a rule that must be obeyed, but also a moral guide that guides every decision and action taken in carrying out professional duties. In addition, ethics in accounting also plays an important role in building trust and a good reputation for the company. This can strengthen relationships with stakeholders and increase credibility in the eyes of the public.

The influence of culture on ethical decision-making in accounting is also a factor that should not be overlooked. Organizations that encourage transparency, integrity and honesty will motivate their members to always act ethically in every aspect of their work. In addition, the

culture of the society in which the company operates also plays a role in influencing the application of ethics in accounting. The values prevailing in the society will guide individuals in making ethical decisions. Therefore, it is important for every organization to pay attention to and strengthen cultural values that support ethical accounting practices.

The case study on ethical dilemmas faced by accountants in Sundanese involves a consideration between universal accounting principles and local cultural values that have been instilled from an early age. As Sundanese accountants, they need to consider how to resolve the ethical dilemma without violating the cultural values that have become part of their identity. This requires the ability to think critically and maintain integrity in their accounting practices, so that they can still uphold the Sundanese cultural values that they have learned since childhood. Comparison between Sundanese cultural ethical standards and global accounting practices is important for Sundanese accountants to understand the differences between global accounting ethical standards and their local cultural values. Thus, they can make decisions that not only comply with international standards, but also still respect and maintain their cultural heritage. This is a challenge that accounting professionals in Sunda have to face. However, with an awareness of the importance of maintaining a balance between these two values, they can set a good example in carrying out ethical and responsible accounting practices. There are five basic principles in accounting ethics that are important for practitioners to pay attention to. Ethics in accounting is a crucial aspect that must be maintained by professionals in this field. The ethical principles in accounting aim to ensure that all financial transactions are conducted with honesty, fairness, and transparency. By adhering to these ethical principles, accountants can maintain the integrity of the accounting profession and build public confidence in the financial statements they present. The principles of accounting ethics teach the behavior and actions of accountants in carrying out their duties. Some of the key principles in accounting ethics include:

Integrity is a fundamental principle in accounting ethics. Accountants are expected to behave with honesty, openness, and fairness in every aspect of their work. Professional accountants should avoid interactions of interest and always strive to tell the truth.

Objectivity requires accountants to maintain mental and professional independence when making decisions. An accountant must avoid group interests that could affect their objectivity.

Competence is an accounting ethics principle that requires accountants to have sufficient knowledge, skills, and expertise to perform their duties. An accountant must also continue to develop themselves and keep up with the latest developments in the field of accounting.

The principle of confidentiality requires accountants to safeguard information obtained during the practice of accounting. An accountant must ensure that sensitive and confidential information is not misused or disclosed without authorization.

Professional behavior, comply with applicable laws and regulations and avoid any behavior that reduces trust in the Professional Accountant profession.

As for if it is implemented into Sundanese, it will be:

Integrity in Sundanese is 'honest', where honesty is all behavior that is in accordance with speech, always telling the truth and being fair. Honest if implemented in the accountant's code of ethics is when an accountant can take actions that are in accordance with speech, so that the public will give their trust to an accountant.

Objectivity in Sundanese is 'kaadilan' which means fair to all, even, no one is benefited and harmed. An accountant must be able to work objectively in the sense that they cannot judge someone just because of proximity. An accountant must have a transparent, fair attitude, always prioritize facts, and always be rational.

Competence in Sundanese is 'jembar ku pangabisa jeng cegetan' which refers to a trait that has many skills at work, has knowledge of the job and is always thorough. Jembar ku pangabisa jeng cegetan teaches that an accountant must have skills at work and always be careful so that in financial reporting there are no errors in recording.

Confidentiality, or in Sundanese is 'karusiah' or 'teu comel', which is an attitude that always keeps news or information where the person who provides the information asks the recipient to keep the secret. A professional accountant must be able to keep the information provided by their clients confidential, because one of the ethical principles of accountants is 'confidentiality', also maintaining this information can have an impact on the trust of clients and other stakeholders.

Professional, in Sundanese also still 'professional' where someone who has the appropriate attitude, behavior, and quality in the work environment. This includes ethics, knowledge, skills, and commitment. Professional has a relationship with the previous accountant principle where an accountant must be able to be professional, either in work or in behavior.

In traditional Sundanese accounting, the term "maro" refers to an agreement that divides the produce of land between the cultivator and the landowner. Maro itself is not only divided in terms of plantations, but can also be in agriculture. For example, someone who owns a chicken will make an agreement with his neighbor where if the chicken lays eggs and has chickens, the chicks will be divided in half or according to the initial agreement. This profit sharing is related to the ethics of an accountant, especially traditional accountants in Sundanese culture. Because people from ancient times to the present, especially in Sundanese culture, have an attitude of mutual care, fostering, and compassion where people there take care of each other, believe in, trust, and love each other, so that this profit sharing results in an agreement without black on white. Currently, we are in the era of globalization which has both positive and negative impacts on the country. Changes that occur include aspects of culture, attitudes, technology, lifestyle, scientific developments, and others. Globalization affects the behavior of Sundanese society. The development of the times is something that must happen, considering that the basic principles of humans are dynamic, always changing, and never satisfied (Kembara et al. 2021)

As explained by Rahmatiani (Rahmatiani 2020) Local wisdom in Indonesia functions as a mechanism to overcome the influence of foreign cultures in cultural interactions. In other words, this local wisdom can act as a filter that protects Indonesian culture from being negatively affected by foreign cultures. The impact of digitalization greatly simplifies our work, including in the field of accounting. An accountant can now easily perform various tasks, from analyzing and managing transactions, to recording, processing data, and preparing financial reports. The accountant profession may be replaced by artificial intelligence such as AI. Therefore, we need to be able to modify our own capabilities; in other words, we need to be creative and adaptable. Along with the development of globalization and digitalization in recent years, academics and practitioners in the field of management accounting must adjust themselves to implement fundamental changes in accounting practices (Nur Aripin S, Haidan Hadinata, 2023). However, we are fundamentally different from AI, which is only a human creation. As humans, we have a conscience and moral ethics, which are very important in our daily lives. These ethics are a plus especially in the accounting profession. We can strengthen the basic ethics of accounting, which consists of five principles, to enhance our excellence as professional accountants.

## 4. Conclusion

In everyday life we cannot be far from ethics. Especially in the accounting profession, ethics is something that must be applied by every individual. Accountant ethics can be implemented with Sundanese culture, where this Sundanese culture always upholds good manners. In Sundanese culture there are the words *silih asah*, *silih asuh*, and *silih asih*, all three of which have a relationship with accountant ethics. Then there are Advice, Norms, and proverbs from the ancestors of the Sundanese tribe, namely *Soméah hadé ka sémah*, *Pamali ulah ngadiukan pillow*, *bisi boils*, *Tata titi duduga prayoga*, *Tong gede hulu bisi teu can make helmets*, and *Kudu loba kaéling*. Which advice, norms or sayings from the ancestors of the Sundanese tribe make Sundanese people polite and courteous and full of caution.

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