

Integration of The Accountant's Code of Ethics Perspective of Betawi Cultural Values

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Abstract

This research aims to integrate Betawi cultural values with accountant ethics. This research uses a literature review method with descriptive data analysis. Data sources are journals, books and references related to the code of ethics for accountants and Betawi culture. The research results show integration between the accountant's code of ethics and Betawi cultural values. These values include; (1) honest (our people, don't lie too much), (2) tough (firm in his stance and not easily influenced by people), (3) enthusiastic (able to work seriously), (4) agile (careful and neat), (5) kitchen secret (able to keep secrets). These five values are a code of ethics for accountants based on Betawi culture. It is hoped that further research will deepen Betawi cultural values by integrating the accountant's code of ethics, for example using phenomenological or ethnographic methods.

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1. Introduction

Ethics originates from abroad and is called Ethic(s) in English or Ethica in Latin, Ethique in French and Elhikos in lingo Greek meaning customs, especially those relating to behavior man. Ethics refers to standards of good human behavior, namely actions what people do according to general moral norms. Ethics is science that studies human actions and behavior that can be said to be good or not evil (Effendi et al., 2014).

The definition of a code of ethics includes values, norms, or rules that regulate behavior morals of a professional through written regulations that must be obeyed and obeyed by all members of the profession.

To date, there are still necessary ethical challenges in the audit industry noticed together. Considering that there have been many scandals such as the Farmour Incident in United States in 1992 (Prabowo et al., 2023). According to Margarety. Every Each profession definitely has its own code of ethics or things that must be done carried out or obeyed. A code of professional ethics is sought to regulate behavior ethics of an individual in society through written provisions expected to be firmly held in certain professional individuals (Margerety, 2022).

The basic concept of ethics is an important foundation in professional ethics courses overall. This basic concept of ethics covers the main topics of discussion the role of teachers in interpreting accounting professional ethics (Salbiyah et al., 2012). Code of Ethics Public accountants are published by professional organizations, such as IAMI, IAI and IAPI in parallel by mentioning the name of public accountant ethics (Ramadhea Jr, 2022). As well as a study of the ethical dilemmas often faced by public accountants their work, such as conflicts of interest and moral considerations within financial reporting and auditing.

PPT Garuda Indonesia was one of the issuers whose 2018 financial reports were violated during the audit. The Garuda case lasted for three months, with the case period starting on April 1 2019 until the imposition of sanctions on June 28 2019. The sanctions were imposed by the Ministry of Finance (Kemenkeu) during a press conference with the Financial Services Authority (OJK) (Karen et al., 2022).

The public accounting profession is now a very important part of society's views, especially for users of financial information. One of the well-known services in the public's opinion is audit services, which are carried out by public accountants to provide information on the company's financial reports (Alwana, 2022). Ethical behavior is the most important behavior that individuals must have to work, especially for the public accounting profession (SUPRIANTO & SETIAWAN, 2010).

2. Methods

This study uses the literature method. Because to overcome time limitations by using a literature review, researchers can obtain an in-depth understanding of this matter.

The next stage, using the data analysis method that has been applied in this research is descriptive analysis. This method makes it easier to collect research sources by analyzing primary data by negotiating with sources, and obtaining information from sources about the perspective of the value of the code of ethics for public accountants in the view of the Betawi tribe.

3. Results and Discussion

In the research process, I obtained values of the public accountant's code of ethics that were relevant to the very dominant Betawi cultural views to be published in order to gain trust, in order to increase Betawi socio-cultural values.

From the results of my research, I found five principles of Betawi cultural values in the accountant's code of ethics which I will explain as follows:

Table of Betawi cultural values

Code of Ethics for Public Accountants	Betawi Cultural Values
Integrity	Honest
Objectivity	Toughness
Competency	Enthusiasm
Professionalism	Dexterity
Confidentiality	Kitchen Secret

According to Manafe, integrity is an aspect that constitutes the whole and wholeness of a person's life, and essentially integrity describes a person's self which encompasses his entire life (Manafe & Pattinama, 2020). However, according to the Betawi tribe's view. Integrity or honesty is a sign that someone who works is always honest or does not lie.

According to Muria, objectivity is an accountant who complies with company regulations or does not compromise business considerations due to bias, conflict of interest or undue influence (Muria & Alim, 2021). However, according to the Betawi tribe's view. Objectivity or toughness describes an accountant who is firm in his stance or is not easily influenced by other people.

According to Ida Hanipa, competency refers to special knowledge obtained by auditors through formal training, professional examinations, training courses, seminars, symposiums, etc. (Hanipa et al., 2023). However, according to the Betawi tribe's view. Competence or enthusiasm describes a public accountant who is able to work diligently and does not give up easily.

Professionalism according to Vira Afrianti from the Hoffman Professional journal is an attribute (skill, ability, way of doing something, etc.) that must be discovered or carried out by experts. Professionalism comes from the word job, meaning it is related to a job and requires special skills to carry it out. Professionalism is understood as professional behavior, professional competence, or quality (Hoffman, n.d.). However, according to the Betawi tribe's view. Professionalism or dexterity describes an accountant who always works carefully and carefully to ensure the accuracy of the work

According to Ismail, confidentiality is company data that must be kept confidential, especially client data is information that must be kept confidential. During audits and other tasks, auditors obtain a variety of important customer information, such as product pricing plans and customer

data, from the financial reports they audit. This information may be confidential. When information is shared with parties who should not have access to it, tensions can arise and the customer's business continuity can be threatened (Ismail & Kurniawan, 2018). However, according to the Betawi tribe's view. Confidentiality or kitchen secrecy is an accountant who must maintain the confidentiality of information contained in the office that is private.

4. Conclusion

Overall, a code of ethics is an important tool to help ensure workers behave professionally at work. In this case, it not only protects individuals or organizations, but in this case includes increasing public trust in the profession. And in the Betawi ethnic language which I have explained above, the aim is to introduce the Betawi language in the code of ethics, which aims to get to know more deeply the Betawi ethnic language in the five codes of ethics above.

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