

Analysis of Betawi Culture from the Perspective of Professional Ethics in Public Accountants

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Abstract

This inquiry points to growing Betawi social values with the code of morals for bookkeepers to extend the polished skill and compliance of bookkeepers with the code of morals. The research method utilized could be a written survey utilizing clear information examination. The writing sources utilized are inquiries about results that are suitable to the inquiry about a point. The comes about gotten within the investigate uncover that there are five Betawi social values that have keenness to strengthen the accountant's code of morals. These values, among others, (1) Legitimate (Betawi workers' ethos is nice and legitimate), (2) Firm (immovable in their position and not effectively affected), (3) Agile (able to work rapidly and productively), (4) Ajer (slick, careful, grinning), (5) Kitchen insider facts (firm in keeping privileged insights). These five elective values are utilized to reinforce polished skills and uphold the laws and directions of the accountant's code of morals, Particularly with a Betawi social foundation.

Article Info

Keywords:
Betawi culture,
Morals,
Open Bookkeeper Code of Morals,
Polished

JEL Classification:
K21, M10, Z10

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Received: 22-08-2024
Published: 30-08-2025



1. Introduction

According to Thalib (2022), research on accounting practices based on local wisdom values is always interesting. This is not only to encourage unique accounting forms and values that are in line with the ideals of local communities, but also to protect local accounting from the domination of the adoption of modern accounting theories/concepts/standards. Researchers who have studied local wisdom-based accounting include (Amaliah, 2016b, 2016a; Arena, Herawati & Setiawan, 2017; Ariyanto, Sari & Ratnadi, 2017; Briando, Triyuwono & Irianto, 2017; Lutfillah, Q., 2014). ;Nurhalima, Setiawan and Hariyadi, 2019.

According to Thalib (2022) him, the problems in adopting and applying profit accounting from Western sources seem to be exacerbated by the development of profit accounting science which does not depend on intangible assets such as cultural values and religiosity. Based on data included in Sinta Ristekdikti in 2020, the total accounting research published in Sinta accredited journals reached 3,789. Unfortunately, of this number, only 7 accounting studies focused on local wisdom values, and the remaining 3,890 accounting studies were based on modern values (Thalib, 2022a), (Thalib & Monantun, 2022b), (Talib & Monantun, 2022a). Based on these data, it can be concluded that the development of accounting (profit) is still low compared to modern value-based accounting.

Due to the lack of scientific development of profit accounting based on local wisdom values, profit accounting which relies on local cultural values is increasingly marginalized by the dominance of modern profit accounting, even under certain conditions. Profit accounting practices can be replaced with modern values. Regarding the impact of loss of locality when adopting foreign accounting, the main concern is not the existence of a single standard (IFRS adoption), but the possibility of destroying national identity (Shima & Yang, 2012). Percentage of decision makers in the Indonesian accounting profession. (Cooper et al., 2003) By following a single international standard (IFRS), globalization has eroded regional norms and culture, thereby leading to a trend of homogenization. (Kamayanti & Ahmar, 2019) IFRS means spreading the

wings of globalization and will give rise to cultural alienation or a culture of "fear", namely the loss of national identity.

Currently, Jakarta has developed into a big city inhabited by many tribes. However, Jakarta cannot be distinguished from its original tribe, Betawi. Even though over time the status of the Betawi people has changed a lot and they have become a minority, they are still the original tribe of the city. Betawi culture has currently undergone many changes which have led to the erosion of Betawi culture. This cannot be separated from the era of rapid development and is also one of the challenges. However, if you look closely, Jakarta is not remaining silent about this problem. The Ministry of Education and Culture and the Jakarta City Tourism Office have formulated the "DKI Jakarta Tourism and Culture Development Policy", meaning that the DKI Jakarta government is now paying more attention to the importance of cultural tourism in Jakarta (Ministry of Tourism and Culture, 2013): IV-26). Culture is a collective program of human thought that differentiates individual members of one society from other societies. Ethics is a science that discusses rights and injustice at the individual, societal and institutional levels, including at the national level in the field of public accounting. Understanding the influence of culture on ethics can contribute to the process of creating and reviewing a company code of ethics for employees, as well as practical training related to internal ethical issues (Nugraha, 2021). The Auditor's Professional Code of Ethics regulates the professional behavior of auditors and emphasizes the importance of adhering to basic ethical principles and carrying out responsibilities in the interests of society and other stakeholders (Jr, 2022). Indonesian Accounting Association, (2021).

Literature Review

1. Auditing

According to (Etika, n.d.). the definition of audit according to A. Arens, 2003 is: "Audit is the collection and evaluation of evidence about information to determine and report the level of conformity between the information and established standards."

Conducting an audit requires verifiable information and a set of criteria to guide the evaluation of that information. Information comes in various formats. For example, a company's financial reports. The time it takes an employee to complete a task. Total number of construction contracts. Personal income tax assessments,

2. Code of ethics

According to KBBI, the meaning of ethics is divided into three different meanings. First, ethics is understood as a doctrine about moral rights and obligations as well as good and bad (adab). Second, a set of principles or values related to moral obligations (morality) is another way to understand ethics. Third, morality is also considered as positive and negative values associated with a group or groups (Christina Christina, 2022).

3. Professionalism

According to Hamid (2020), professionalism is a state, orientation, values, goals, and quality of expertise and authority related to a person's life. Therefore, the definition of professionalism refers to a commitment to continuously improve one's professional skills as a member of a profession. 7 "Professional" comes from the word "professional" and refers to the specialty that a person desires or pursues. 8 In other words, a profession is an activity that requires training and the acquisition of certain knowledge. Professions typically have professional associations, codes of ethics, and certification and licensing processes specific to their specialties.

4. Betawi culture

According to Djunaid & Sari (2023). DKI Jakarta is the capital of Indonesia and an important destination for newcomers. Based on data from the DKI Jakarta Population and Population Registration Service, the number of new arrivals in Jakarta after Eid reached 35,209 people in 2019. This makes Jakarta a capital city with a variety of cultures, including Betawi culture. Betawi culture originates from the city of Jakarta and is a mestizo culture, namely a mixture of cultures from various different tribes. The Jakarta Betawi community itself is a combination of several cultures, including Javanese, Sundanese, Minang, Batak and Bugis cultures.

5. Public accountant

The definition of an auditor according to (Harianti, 2017) is:

“Professional accountants who sell their services to the public, especially in the field of auditing financial reports prepared by clients. "This audit has the first objective. Place Line aims to meet the needs of creditors, investors, potential creditors, potential investors and government agencies (especially the tax authorities). Apart from that, auditors also provide other services to the public, such as: B. Tax advice, management consulting, building accounting systems, and preparing financial reports.

Our research presents the results of primary data collection using a qualitative descriptive method that includes several Betawi cultural-ethical values from an accountant's perspective. We will explain it below.

Tabel. Betawi Cultural Values

Cultural values	Accountant code of ethics
Honest	Honest (Hasim, 2024)
firm	firm (hasim,2024)
Deft	deft (hasim,2024)
Ajer	Always smile (hasim,2024)
Kitchen secrets	Very secretive (hasim,2024)

2. Methods

This research uses a literature review method. This research was chosen because it allows researchers to overcome time limitations. By using Google Scholar and reviewing professional journal literature over the last five years, researchers can gain an in-depth understanding of the impact of Betawi cultural values on accounting practices and auditor professionalism.

The next step in using the data analysis method used in this research is qualitative descriptive analysis. This method makes it easier to conduct interviews with sources Ust. Shamsuddin. analyzing primary data, and understanding research sources. Information obtained from sources H. Syamsuddin and the Accountant's Code of Ethics regarding Betawi culture.

According to Ridwan (2021), this article uses a qualitative descriptive research method in the form of library research, namely collecting information or scientific work related to library research. This research was conducted using a combination of descriptive and qualitative research. This research presents data without manipulation or other additional processing. The main source of information for this research is past academic work that is closely related to the literature review, such as research methods books, journal articles, Internet articles, and other related works. Regarding this method, Mr. I Made Winarta said that the qualitative descriptive analysis method is an analysis of various conditions obtained from a collection of information obtained from interviews and direct observation in the problem area being researched, a method that involves the process of describing and summarizing. 3 Meanwhile, Mr. Sugiyono explained that qualitative descriptive research is a research method based on post-positivism philosophy, in which the researcher is generally the main instrument, and the research is carried out under objective conditions being designed.

According to Handayani (2020), the descriptive method aims to explore theory. The main characteristics of this research method are that the researcher is directly involved in the field, acts as an observer, creates subject categories, observes phenomena and records them in an observation register, does not manipulate variables, and observes nature, namely focusing on things that are objective.

According to Ruhansih (2017), qualitative description (QD) is the term used for descriptive research in qualitative research. This type of research is commonly used in social phenomenology (Polit & Beck, 2009, 2014). One of these social sciences is related to guidance and counseling research. Qualitative description (QD) focuses on answering research questions about who, what, where, and how an event or experience occurred, ultimately examining it in depth to identify patterns that emerge from the event. & Bradway, C., 2016). In summary, qualitative description (QD) is a research method that uses a simple qualitative approach using an inductive flow. This inductive flow means that qualitative descriptive research (QD) begins with a descriptive process

or event, from which generalizations can be drawn which ultimately represent the conclusions of the process or event.

3. Results and Discussion

Definition of the five basic values of Betawi culture from the ethical perspective of the accounting profession:

1. Integrity

Honest: Honest

Betawi Signifies the ethics or spirit of a good and honest employee. They are very reliable in carrying out the orders given and honest in the sense that they are not easily manipulated by anything.

2. Objectivity

Firm: Firm

Namely an accountant who is not easily influenced by other people, has a firm attitude and does not easily accept demands or bribes that could shake his attitude as an accountant.

3. Competence

Astute: Thorough

I will explain about accountants who can do their work carefully. He is not clever in carrying out orders and pays great attention to the sanctity of Betawi cultural values in carrying out his duties.

4. Professional

Ajer: Cheerful smile

The story describes an accountant who always works cleanly, politely and with a smile to ensure the accuracy of his work. In their work, Betawi people are very careful to gain trust and professional value in their work when communicating with customers. Additionally, think carefully before taking any policies or decisions that have long-term implications.

5. Confidentiality

Kitchen secrets: Very secretive

Only known to certain people, good at protecting sensitive data and very careful in work, this is a very important goal.

The Impact of the Integrity of Betawi Cultural Values on Accounting Ethics and Community Ethics. Incorporating Betawi cultural values into the auditor's code of ethics can increase professionalism and public trust in the audit profession.

The Auditor Professional Code of Ethics (IAPI) consists of two parts. (Part A) contains the basic principles of professional ethics and provides a conceptual framework for applying these principles. (Part B) involves applying the conceptual framework to a specific situation. In other words, Part A: covers the basics.

- a. Conceptual Ethics, Part B: provides technical guidance on the application of professional ethics. The basic principles of accounting professional ethics contained in Part A are:
- b. Principle of Integrity, namely that every practitioner must be firm and honest in carrying out professional relationships.
- c. Principle of objectivity. This means that all practitioners must be objective and impartial and must not allow elements of subjectivity or conflicts of interest to influence their professional judgment.
- d. The principle of competence and an attitude of professional precision and care (professional compensation and care), namely that all practitioners must carry out their professional activities in such a way as to maintain appropriate competence at all times in carrying out their professional activities. have an obligation to maintain relevant knowledge and skills. We have professional standards and a professional code of ethics.
- e. Principle of confidentiality. This means that all practitioners are obliged to maintain the confidentiality of information received without the client's consent, in accordance with the provisions of applicable laws and regulations.
- f. Principles of professional behavior: All practitioners are obliged to follow the applicable rules and regulations.

From the brief explanation above, if we try to create a professional ethics matrix for accountants from each professional organization: AAOIFI, AICPA, IAPI, based on K. Bertens' seven basic ethical principles, we will obtain the following matrix:

Table. Basic principles of Ethics

No	Point of View	AAOI	AICPA/IAPI	LAPI
1	Aspect of honesty	<i>Trustworthiness</i>	<i>integrity</i>	integritas
2	Aspect of objectivity	<i>objectivity</i>	<i>Objectivity and independent</i>	obyektifitas
3	Competency Aspect	<i>Professional Competence and Dilligent</i>	<i>due care</i>	<i>Professional Competence and due care</i>
4	Aspects of compliance With Rules, standards, Laws	- <i>legitimacy</i> - <i>professional Conduct and Technical Standards</i>	<i>due care</i>	Behavior profesional
5	Aspects of compliance with Religious moral values And justice	- <i>Faith-driven</i>	-	-
6	Aspect of Trust & Can Trusted	<i>Trustworthiness</i>	<i>Public Interest</i>	Principle confidentiality
7	Compliance Aspects of Moral norms rule Public	<i>Faith-driven conduct</i>	<i>Responsibilities</i>	-

Figure 3. Professional Ethics comparison matrix based on 7 aspects of Ethical Values (Processed Data)

From this matrix, we build a theory of professional ethics based on seven dimensions of fundamental ethical principles. Some aspects of the concept do not meet one aspect of the AICPA product "Professional Ethics", namely religious observance. I understand this. On the other hand, IAPI's product professional ethics do not fulfill two aspects, namely compliance with religious moral values and justice, as well as compliance with moral norms that apply in society. Second, the IAPI public accounting profession is based on four thinking styles of moral development: deontological, teleological, conventional, and self-interest (Fraedrich & Ferrell 1992a), similar to the AICPA professional ethics principles which are also still in the traditional stage.

The relationship between Ondel-Ondel and Betawi cultural values in the accounting profession

Ondel-Ondel also has implications for financial reporting. Just as economics is a product of cultural interactions, accounting is also a product of business cultural processes. Ondel-ondel is a Betawi symbol that has value. Accounting is also a symbol that has value. Caring and survival are both markers of the concept of cultural continuity. Saussure's thinking about signs in linguistics and anthropology states that signs do not have referentiality. That is, the sign (which is signified) is related to every aspect of the external world of the sign. However, this is different from survival as a living accounting symbol. Survival accounting needs to be supported by profitability, leverage and liquidity (Djunaid & Sari, 2023).

4. Conclusion

Maybe the people there have always viewed Betawi cultural characteristics as merely Betawi characteristics, such as doorstops/silat, tanjidor, onder-onger, and so on. In addition, as a result of our research, we are of the opinion: Betawi cultural integrity largely lies in sourcing information and conducting negotiations, this can be seen from prospective accountants who need to apply moral values to improve Betawi cultural values from the perspective of their professional ethics. can directly compete in this modern era.

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