

Puppet Accountant

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Abstract

This research examines the application of accounting principles to Javanese cultural values reflected in wayang art, as well as the importance of maintaining and implementing cultural codes of ethics in preserving this valuable cultural heritage. This approach is carried out through a literature review in a systematic process to identify and synthesize relevant research on the topic. The results of the literature review show the character values found in wayang. Analyzing various related documents to understand Javanese cultural values and wayang characters. This research identifies five wayang values in Javanese society to strengthen the guidelines for the code of ethics for accountants. These values include: (1) Responsibility (tanggung jawab) (2) Mutual cooperation (Gotong royong) (3) Be careful (Ati-ati) (4) Be firm (Teges) (5) Be wise (sikap wicaksana). These five values can strengthen the implications of this research, including efforts to increase public understanding of the values of Javanese wayang culture.

Article Info

Keywords:
Javanese wayang culture,
Javanese wayang values,
accounting ethical principles,
accountant's code of ethics

JEL Classification:
M14, Z10, Z12

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



1. Introduction

Indonesia is a country that has very diverse cultural riches. Javanese culture is a society that has lived and developed from ancient times to the present, and has used Javanese in various dialects for generations (Sarbaini, 2021). Javanese society is very rich in tradition and culture. In Javanese society, tradition and culture are used as a means to unite differences in social status, religion and belief. Javanese culture has a rich and diverse cultural heritage covering various aspects of people's lives in Javanese culture, and one of the most prominent aspects of local wisdom from Javanese culture is wayang, wayang performances are an important symbol of local wisdom which depicts harmony, harmony and cultural depth Java.

Wayang is a form of culture that originates from Indonesia and is completely a form of Javanese cultural heritage (Ronaldo, 2023). Wayang has a double meaning in various languages and scripts, where in Javanese, the term "wayang" means "shadow". The long history of wayang, which has been passed down through continuity, reveals how deep wayang is in Javanese culture. Wayang is also inseparable from the religious aspect, because the wayang characters played are believed to have souls, and these souls appear as shadows on the screen. The appearance of wayang was originally staged in the form of a shadow stage which had a magical and religious function to honor the spirits of ancestors and ask for permission to ancestral spirits, in the form of a performance (Nurgiyantoro, 2011). The Mahabharata and Ramayana stories are the most prominent wayang stories known. In-depth research on how the stories and characters of the five Pandawa puppets can be used to build character and noble values in Javanese culture. The ethical values contained in the Five Pandawa stories are then connected to the concepts of wayang characters and broader Javanese values. Ethics itself can be interpreted as a science that discusses right and wrong in understanding the human mind in the field of accounting, a job that requires special knowledge (Mafazah, 2022). Ethics also plays a role in increasing awareness and appreciation of wayang art in society and overcoming the challenges of modernization and globalization. Accountant professional ethics in the Code of Ethics for Accountants with characters

in Wayang Pandawa Lima who have Javanese cultural values (Ramadhea Jr, 2022). Just as puppets reflect idealism and morality, accounting ethics places public interests above personal interests and ensures that data is presented accurately and can be trusted. By applying these principles accountants not only build a strong reputation in the accounting profession, but also strengthening Javanese cultural values which emphasize loyalty to moral values in all aspects of life.

However, the case of violating the accountant's code of ethics in the case of fraudulent manipulation of financial reports that occurred at PT Wanaartha Life in 2023, started with the company previously called Mahkota Abadi Life Insurance. In 1998, the company name changed to PT Asuransi Adisaranana Wanaartha Life and is better known as PT WanaArtha Life. Founded on May 17 1974, this company has been operating for more than 41 years and is based in Jakarta. PT Wanaartha Life provides various products, including insurance, welfare with primary dedication to superior service (Irawati, 2024).

On December 5 2022, the Financial Services Regulatory Agency revoked PT Wanaartha Life's operational approval because the company failed to maintain an adequate repayment ratio, or in other words, the company failed to cover the gap between liabilities and assets, consisting of capital investment in managing stock investors. PT Wanaartha Life's settlement team reported that they had provided information on the total claims from debt providers and insurance document owners with the amount of failure to pay applications amounting to around IDR 11.29 trillion. This company has been in bankruptcy for more than four years, with total losses estimated at around IDR 15.9 trillion. One of the main factors of payment failures is the increasing solvency problem, which is a major obstacle for companies. Solvency refers to the ability of a business entity to cope with short and long term financial obligations (Furry Avriandi et al., 2023).

From the relevant discussion, it can be concluded that Public Accountants and the Public Accounting Firm PT Wanaartha Life were involved in ethical violations, both in the financial report audit process and among parties who own majority equity. This has resulted in a decline in public trust. In financial reports Falsification of financial reports, violations of objectivity, and lack of professionalism of auditors and accounting firms result in economic losses for investors, creditors, and business owners, and damage financial markets and the economy as a whole. Ethical violations that are not taken seriously can pose far-reaching risks to economic stability and public trust. Thus, accountants must comply with professional ethical guidelines and ensure that the financial information they form is reliable. This is important so that this information can serve as a guide for internal and external stakeholders in the business (Djamil, 2023).

This research aims to understand how wayang stories become a guide to life and shape the personality of accountants who understand traditional aspects of Javanese society. Code of Ethics for Accountants in the context of the values of the Lima Pandawa wayang characters to preserve the wayang characters and understanding of wayang values in Java. Even though wayang stories feature a variety of characters, there are five main characters who are always known in wayang performances, namely Yudistira, Bima, Arjuna, Nakula, Sadewa, and Sri Kresna (Arifin & Rahman Hakim, 2021). Through this code of ethics, Javanese culture is taught to apply all elements of wayang performances, both in terms of the story, the character's personality, and the moral message it contains. By adhering to this code of ethics, we can explore aspects of the cultural values contained in Javanese culture.

Literature Review

Accountant Ethics and Accountant Code of Ethics

Ethics focuses on how humans should act based on various existing rules, for example legal principles, ethical values, and religious rules, without considering individual conditions. In general, ethics is the study of what is right and wrong which includes behavior, attitudes, human behavior and the rules of life in society (Dinna Riyani & Ardini, 2021). The Accounting Code of Ethics is a set of regulations and norms that function in the context of guidelines and regulations in carrying out professional activities by all its members, including those working in the business sector, as auditors, in the world of education, as well as in government institutions, in order to ensure the fulfillment of work obligations. The IAI Code of Ethics is published by the Indonesian Auditors Association (IAI) as a response to the possibility of unethical attitudes applied by

auditors and is intended to provide guidance to auditors while carrying out their professional duties (Prabowo, Hanifah, et al., 2023). The Code of Ethics was intended to safeguard the professional nobility for inappropriate actions committed by participants in their profession (Prabowo, Umam, et al., 2023). With this, it is hoped that accountants can increase their awareness of the application of the code of ethics, which is a guideline for dealing with ethical situations that will have a big impact on dignity effectively.

Javanese Culture

Indonesia is a country with diverse cultures. Among these is Javanese culture which upholds ethical guidelines through language, actions and attitudes in daily life (Hanipa et al., 2023). Javanese culture has values that can be integrated into accounting ethical principles in a deep and meaningful way. Society has various cultural heritages passed down from ancestors. Cultural heritage is in the form of activities or habits passed down from generation to generation in the form of a system of noble values which are manifested in the form of plans, actions and deeds. This noble value is maintained as a precautionary measure in carrying out work to ensure the physical and mental safety of the Javanese people. Different cultures have cultures related to ethics, behavior and outlook on life, which are expressed in culture at the level of cultural meaning that can be applied well in cultural, national and state life (Sawitri, Pujiyana & Idaningsih, 2022).

Javanese culture has various customs and customs that still live in society. Culture and customs are considered noble and philosophical values that reflect Javanese culture. Among them, the cultural form that is believed to still preserve wayang depicts these values. In Javanese culture, wayang is a means of entertainment and education through wayang stories. Dalang also provides education through wayang stories by introducing life science events and advice which are the basis for developing the community's environmental character (Permata Raharjo et al., 2023).

Javanese Wayang Culture

Wayang has multiple meanings from various languages and scripts, the term wayang can be interpreted as "shadow". Philosophically, "wayang" can be recognized in images and can also be a reflection of the traits found in human personality (Kurniawati, 2018). The puppet story initially describes the greatness of the ancestors and then turns to the story of the five Pandawa puppets. There are different views about wayang, stating that this term is based on Old Javanese which means repetitive activities with an unstable pattern. Based on the meaning of this phrase, wayang can be interpreted as a vague shadow that continues to move in an uncertain area.

Puppets as portraits of life include Sanepa, Piwulang and Pitudu. The term wayang can mean a representation or replica of a human being made from skin, trees and other materials. Various shows a play or story. This play was performed by someone who is known as a puppeteer. Apart from that, the word wayang also means "ayang-ayang" or shadow because it only shows an image on the layer, some people also interpret shadow as imagination, every form of wayang is associated with a wayang character which is imagined as a dream, for example a good character is described with a slim body and deft eyes and so on. The villain, on the other hand, has a big mouth, a big face, even though the material used is covered in leather (Anggoro, 2018).

Javanese wayang culture contains moral principles and values that are visible in the wayang characters which adapt the role of the five Pandawa characters in the Mahabharata story as Javanese cultural values will help accumulate a comprehensive understanding of the characters of the Pandawa characters (Arifin & Rahman Hakim, 2021). The Mahabharata wayang performance not only requires complex sound art, but also involves key figures such as Yudhisthira, Bhima, Arjuna, Nakula, Sadewa, and Sri Krishna and their moral journey in facing the conflict in the Mahabharata. Story events with different characters describe the behavior and actions in wayang. The Mahabharata includes values such as loyalty, courage, honesty, and wisdom, which are not only acted out by the puppeteers but also internalized by the audience as part of moral learning. Devotion to honesty, as internalized in the moral journey of the Pandawa five characters, illustrates the accountant's commitment to adhering to professional and ethical standards in every aspect of the accountant's work, in order to ensure that the information provided is accurate, fair and honest.

2. Methods

This research uses a literature review, a systematic process for identifying and synthesizing relevant research related to a topic. The research used to apply Javanese cultural values in identifying wayang character values in Java was carried out based on: Report preparation, research and design. The first stage of the researcher identifying the purpose of this article is to explore the philosophical teachings found in wayang for culture and the role of ethics in wayang. This analysis is implemented by collecting relevant source material regarding the issues discovered by the reviewer.

In the second stage, synthesizing research as research that produces several international journal articles can be used as the main reference material to support the preparation of this research report. Researchers apply a philosophical perspective to wayang as has been applied by cultural and philosophical experts. Using the keywords Javanese wayang culture, Javanese wayang values, and accountant's code of ethics. For this research, researchers carried out in-depth and systematic data searches using previous journals over the last 6 years, namely 2018-2023.

3. Results and Discussion

Puppet Values in Java

Responsibility (*tanggung jawab*)

The Pandawa character Yudistira from the Mahabharata, the basic principles of responsible accountant ethics, depicts the character Yudistira as the eldest son of the Pandavas who is known as a figure who really upholds his responsibilities. His high level of responsibility is reflected in every action he takes both as a leader and as a family member. As a king, Yudistira always tried to lead his people responsibly. In the accountant's code of ethics as part of their responsibilities, an accountant must ensure that they act ethically in carrying out their profession to produce financial reports that are accurate, relevant and reliable. Apart from that, accountants also have a social responsibility to contribute to professional development and maintain the good reputation of the accounting profession. This responsibility is not only limited to the interests of clients, but also includes the public interest in relying on accurate financial information. always act with full responsibility, and be ready to take responsibility for every action. The character Yudistira illustrates how important it is to be responsible in all aspects of work, taking steps to identify and manage risks responsibly. By implementing the character of Yudistira, accountants are encouraged to apply the values of responsibility as a basis for always being responsible in the accounting profession and building strong trust.

Mutual cooperation (*gotong royong*)

Bima's Pandawa character from the Mahabharata, the value of mutual cooperation or cooperation illustrates his commitment to collective interests and common prosperity. Bima is not only known for his extraordinary strength, but also for his proactive attitude in rallying the team to achieve a common goal. In the accountant's code of ethics, the principle of mutual cooperation demands committed and effective collaboration to ensure accountability in financial reporting. The Bima character upholds accountants for working together as a solid team, similar to the way in which he led the Pandavas in their struggle. By illustrating the example of Bima's character, accountants are directed to apply these principles by working together to build a harmonious work environment, thereby strengthening cooperation and trust in accountants.

Be careful (*ati-ati*)

The Pandawa character Arjuna from the Mahabharata, the basic principle of accountant ethics which prioritizes prudence is reflected in his personality which is full of consideration and caution. The character Arjuna is a soldier who is highly skilled in war strategy and an accomplished archer, which shows his ability to consider all factors before making a decision. In the accountant's code of ethics, prudence is a principle that encourages avoiding errors or mistakes in financial reporting. Arjuna is famous for his careful attitude when making decisions in accounting financial reporting. By applying Arjuna's character, the principle of prudence in

accountant ethics is not only about the accuracy and correctness of information, but also about being careful about potential risks and impacts that can arise from every business decision taken.

Firm (teges)

In the characters of Nakula and Sadewa from the Mahabharata, the basic principles of accountant ethics are firmly established. This character is reflected in the characters of Nakula and Sadewa as Pandawa twin sons, known to have a firm nature in making decisions and carrying out their duties. This firmness is not only visible in the battle arena or in daily activities. Nakula and Sadewa's assertive nature can be applied to accountants who have to take a firm stance in various situations, such as when they have to convey unpleasant information to a client or when they have to refuse a request that does not suit an accountant. In the context of an accountant, firmness refers to the importance of having the courage to make difficult decisions, and not being easily influenced by pressure from any party in maintaining truth and justice. By describing the characters of Nakula and Sadewa, the firm principles in the accountant's code of ethics, this illustrates an accountant to always act firmly in the public interest and maintain the reputation of the accounting profession by always being firm in carrying out his duties and not easily swayed by pressure.

Be Wise (sikap wicaksana)

The Pandava character Sri Krishna from the Mahabharata, the basic principles of accountant ethics which illustrate how the importance of being wise is reflected in his intelligence in dealing with various situations and decisions taken with careful consideration. Sri Kresna is a figure who prioritizes working collaboratively in facing challenges. In the accountant's code of ethics, being wise includes the ability to judge correctly, make decisions based on accurate facts and data, and consider the long-term impact of each business decision. Sri Kresna described an example of how important it is to manage risk by being wise in complying with ethical principles in every financial reporting transaction. By depicting Sri Krishna's character, accountants are encouraged to apply wise values in decision making, mature and accurate actions in accountant work.

Table 1. Code of ethics for accountants in Javanese cultural values based on wayang characters and research results

No.	Code of Ethics for Accountants	Javanese Cultural Values
1	Responsibility	tanggung jawab
2	Mutual cooperation	Gotong royong
3	Be careful	Ati-ati
4	Firm	teges
5	Be wise	Sikap wicaksana

Table 2. principles of code of ethics of Javanese culture

No.	Basic principles of ethics	Javanese Culture
1	Integrity	<p>"Santun lan sareh, kang dadi dasar kanggo nyuwun ngawangun dados wong jujur lan teguh, njaga bisnis tanpa oknum, lan ngetungake sumangga."</p> <p>This sentence describes the values of honesty and steadfastness in carrying out one's profession as an accountant. The code of ethics for accountants ensures that accountants act with high integrity, prioritize honesty in all financial transactions and reporting, and maintain the reputation of the profession and public trust without any fraud.</p> <p>"pengetahuan tanpa biasa utawa pengaruh pribadi, kanggo milih lan menilai dados data."</p>
2	Objectivity	<p>This sentence describes the values of objectivity requiring an accountant to be able to separate personal opinions or preferences from the decision-</p>

	<p>making or judgment process. With decisions taken based on objective analysis. This is important in the science of critical decision making, because it emphasizes accuracy and correctness based on available data. It is in the accountant's code of ethics to make decisions and judgments based on objective facts and data, without any influence from personal views or pressure from other parties.</p> <p>"pengetahuan kemampuan sing cukup kanggo nindakake, ngrampungake, lan nglakokake tugas akuntansi."</p>
3 Competence	<p>This sentence describes the values of ensuring that an accountant has the thorough knowledge and ability to adequately carry out accounting tasks thoroughly. In the accountant's code of ethics for the ability to collect financial data, analyze information appropriately, prepare accurate financial reports. By adhering to these competency principles, an accountant can maintain high standards in supporting the right decision making for the clients or organizations served.</p> <p>"Profesional dalam nindakake tugas."</p>
4 Professionalism	<p>This sentence reflects the values of an accountant's obligation to carry out his duties professionally. The code of ethics for accountants ensures that every step of accounting work is carried out at a high professional level and produces accurate and reliable financial information.</p> <p>"Njaga rahasia kanthi teliti dalam nindakake tugas."</p>
5 Confidentiality	<p>This sentence reflects the values that an accountant must carefully maintain the confidentiality of information in carrying out his duties. The code of ethics for accountants emphasizes that an accountant must protect the confidentiality of data information when carrying out his duties. Including data and financial information from clients or companies served.</p>

4. Conclusion

The stories and characters in the Pandawa Lima wayang function as tools for building character with noble values in Javanese culture. This research shows how important wayang characters are as a reflection of Javanese cultural values, from this wayang story you can apply and obtain the events of all the wayang characters that appear in the stories mentioned. Among the various wayang stories, the Ramayana and Mahabharata are best known in wayang (Fransisca, 2021). Each Pandawa Lima character depicts the Javanese cultural values of responsibility (tanggung jawab), mutual cooperation (gotong royong), be careful (ati-ati), Firm (teges) and be wise (sikap wicaksana). Internalizing these values is not only relevant in wayang performing arts, but can also be applied to the character of the role of a professional accountant. Hereby depicts the Lima Pandawa wayang, building deep Javanese cultural values, helping society and applying ethics and morality in various aspects of life.

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