

# Concept of Accountant Ethics Based on Javanese Cultural Values

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## Abstract

This study aims to integrate the richness of Javanese cultural values with the accountant's code of ethics to increase the professionalism and compliance of accountants with the code of ethics. The research method used is a literature review using descriptive data analysis. The literature sources used are in the form of books, journals, and research results that are appropriate to the research topic. The results of the study reveal that nine Javanese cultural values have integrity for strengthening the accountant's code of ethics. These values include (1) Ojo Dumeh (not selfish), (2) Alon-alon asal kelakon (be wise and careful), (3) Bahasa Jawa Kromo Inggil (communicate politely and politely), (4) Ewuh-pakewuh (Shyness), (5) Unggah-ungguh (Be respectful and polite), (6) Eling lan waspodo (careful and alert), (7) Sungkan (respect), (8) Mangan ora mangan sing penting kumpul (Togetherness), and (9) Rukun agawe (be cooperative). These nine values can be an alternative in strengthening professionalism and compliance with the code of ethics for accountants, especially accountants with Javanese ethnic background.

**Keywords:** Accountant Code of Ethics, Ethics, Javanese Culture

## Introduction

The Indonesian nation is rich in culture, each region has a very distinctive and diverse culture, such as Javanese culture which prioritizes politeness, and Sundanese culture which reflects concern for others, all of these cultures contribute to the diversity and depth of Indonesian culture (Antara & Yogantari, 2018). Culture is a collective program of human thought that distinguishes individual members of a society from other societies. Ethics is the study of right and wrong actions at the individual, social and institutional levels, including in the field of public accounting. An understanding of the impact of culture on ethics can contribute to the process of developing a company code of ethics and reviewing employees as well as practical training related to ethical issues within the company (Nugraha, 2021). This shows that people are increasingly aware of the need for ethics in acting morally and responsibly, especially in the field of public accounting.

The Code of Ethics for the Public Accountant Profession regulates the professional behavior of public accountants and emphasizes the importance of adhering to the basic principles of ethics and

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carrying out their responsibilities for the benefit of society and other stakeholders (Jr, 2022). Ikatan Akuntansi Indonesia, (2021) reveals that accountants must uphold the standards set out in the accountant's code of ethics when carrying out their work, including integrity, competence, confidentiality, objectivity and professionalism. Although the IAI Code of Ethics have comprehensive rules, lately there has been an increase in cases of violations of the code of ethics committed by accountants. An example of unethical behavior in Indonesia is corruption being one of the most common types of behavior. Including the case where Bogor Regent Ade Yasin became a suspect in BPK auditor bribery related to allegations of giving bribes to obtain an Unqualified Opinion (WTP) on the 2018 Bogor District Government Financial Report. The bribe was in the form of Rp. 500 million in cash and shares to the BPK auditor. Ade Yasin was prosecuted for violating the Corruption Eradication Law (UU No. 31/1999 as amended by Law No. 20/2001, Article 5 paragraph 1 letter a or b, or Article 13 of the law (Putri, 2022). The accountant's code of ethics does not specifically mention Javanese culture in relation to this situation, but Ade Yasin may have been influenced by the values of honor, morality, and honesty from Javanese culture due to his background as a regent from Java. to examine further how Javanese cultural values can be applied as a basis for increasing ethical awareness among accountants.

The Javanese, who are one of the largest ethnic groups in Indonesia, have an extraordinarily abundant cultural heritage (Al Fauzan et al., 2021). Javanese cultural values also have an important role in directing and guiding human behavior by promoting cooperation and togetherness (Suhartini, 2021). Javanese cultural values can be used as a reference or source of inspiration to implement values in the accountant's code of ethics. These values include *Ojo Dumeh* (not selfish), *Alon-alon asal kelakon* (be wise and careful), *Bahasa Jawa Kromo Inggil* (communicate politely and politely), *Ewuh-pakewuh* (Shyness), *Unggah-ungguh* (Be respectful and polite), *Eling lan waspodo* (careful and alert), *Sungkan* (respect), *Mangan ora mangan sing penting kumpul* (Togetherness), and *Rukun agawe* (be cooperative).

This research aims to combine the unique richness and quality of Javanese culture with the existing code of ethics for accountants, in order to increase professionalism in the accounting industry. It is hoped that by incorporating Javanese cultural values into the accountant's code of ethics, accountants will have more complete guidelines in carrying out their duties and obligations.

## Methods

The literature study method was chosen in this study because it allows the researcher to overcome the limitations of time, resources, and accessibility of the desired population or sample. By using literature review from Google Scholar and journals in the last 10 years, researchers can gain a deep understanding of the influence of Javanese cultural values on accounting practice and the professionalism of public accountants.

The method of data analysis applied in this study is descriptive analysis, which involves accurate data collection, organization of the data, and analysis carried out to provide a clear picture of how Javanese cultural values can be applied in accounting practice, and their impact on increasing professionalism public accountant.



**Figure 1.** Geographical Literature  
Source: Processed by Researchers (2023).

## Results and Discussion

### Implications of Integration of Javanese Cultural Values in Public Accounting Ethics and Code Oof Ethics

The integration of Javanese cultural values into the ethics and code of ethics of public accountants can increase professionalism and public confidence in the accounting profession. Relevant articles

show nine dominant ethical values in Javanese culture that can be adapted in accounting practice. The IAI code of ethics identifies five key ethical values that accountants are expected to have. This integration strengthens the moral foundations of accountants and helps them deal with complex ethical situations. As a result, accounting practices will become more integrity and socially responsible.

**Table 1.** Javanese Cultural Values

No	Cultural values	Code of ethics for accountants
1	Ojo Dumeh	Not selfish (Ainina, 2016).
2	Alon – alon asal kelakon	Be wise and careful (Ainina, 2016).
3	Bahasa Jawa Kromo Inggil	Communicate politely and politely (Ainina, 2016).
4	Ewuh-pakewuh	Shyness (Rozai, 2019).
5	Unggah – ungguh	Be respectful and polite (Lestari et al., 2022).
6	Eling lan waspodo	Be careful and alert (Putri & Kamayanti, 2013).
7	Sungkan	Respect (Cista, 2014).
8	Mangan ora mangan sing penting kumpul	Togetherness (Fatimah, 2018).
9	Rukun agawe	Be cooperative (Zunaidi, 2020).

Source: Data Processed (2023)

**Table 2.** Principles of the Code of Ethics

No	Principle	Definition
1	Integrity	Be straightforward and honest in all relationships professional and business.
2	Objectivity	Not influenced by outsiders
3	Competence	An understanding of recent advances in accounting practice
4	Confidentiality	Maintain the confidentiality of information obtained from results of professional and business relationships.
5	Professionalism	Comply with applicable laws and regulations and avoid any behavior that the accountant knows might discredit the accounting professionalism.

Source: Data Processed (2023)

**Table 3.** Accounting Code of Ethics with Javanese Cultural Values

No	Cultural Values	Code of Ethics For Accountants
1	Ojo Dumeh	Public accountants are obliged to protect public trust in client financial reporting. With these values, accountants can carry out their duties humbly, understand client culture, and create positive relationships.
2	Alon-alon asal kelakon	Public accountants must maintain high service standards and adhere to honesty and integrity in their professional duties. Accountants are responsible for ensuring client financial reports are accurate and in accordance with industry standards.
3	Bahasa Jawa Kromo Inggil	Accountants can increase emotional ties with Javanese ethnic stakeholders, facilitate communication, and increase professionalism and understanding of local culture.
4	Ewuh-pakewuh	This value teaches the importance of thinking carefully before giving opinions or advice to customers, helping public accountants in accounting improve their professionalism.
5	Unggah – ungguh	This value ensures public accountants behave politely, respect others, and respect diversity. This maintains public trust and enhances the integrity and professionalism of accountants.
6	Eling lan waspodo	This value requires public accountants to carry out work carefully and thoroughly and consider all related factors and the results of decisions taken.

7	Sungkan	Public accountants must be courteous, provide honest information, and promote public confidence in financial reporting requirements.
8	Mangan ora mangan sing penting kumpul	Public accountants carry out ethical and professional responsibilities, build positive relationships, and apply the principles of accountability, honesty, transparency, and peace in accounting and bookkeeping services.
9	Rukun agawe	This value is important for public accountants because it supports collaboration within teams, clients, and stakeholders. This increases positive perceptions of the public accounting profession and builds fruitful relationships with the public.

Source: Data Processed (2023)

### Integrating Javanese Cultural Values into Important Indicators of Professionalism

**Table 4.** Integrating Professionalism into Javanese Cultural Values

No	Professionalism Component	Explanation
1	Devotion to the profession	Javanese culture emphasizes loyalty and commitment to obligations, so an accountant who adheres to these values will have high dedication, work diligently, and carry out his accounting responsibilities with professionalism and honesty.
2	social responsibility	Accountants influenced by Javanese culture will prioritize social responsibility, considering the impact of accounting choices on clients, society, and the environment.
3	Independent ability	The integration of Javanese cultural values with professionalism will give an accountant independence. They can take initiative, make wise decisions, and handle their responsibilities without relying too much on outside supervision.
4	Belief in the profession	Javanese culture increases the accountant's confidence in professionalism by prioritizing accurate and reliable contributions to financial data as well as high morale and behavior in the workplace.
5	Connection with fellow professionals	Javanese-cultured accountants promote cooperation, respect, and help fellow accountants reach a higher level of professionalism together.

Source: Agusti and Pertiwi (2013)

## Conclusion

Culture shapes rules, expectations, traditions, and guiding moral principles. In Indonesia, there are many different cultures. One of the cultures with the largest population in Indonesia is Javanese culture. Javanese cultural values include Ojo Dumeh (not selfish), Alon-alon asal kelakon (be wise and careful), Bahasa Jawa Kromo Inggil (communicate politely and politely), Ewuh-pakewuh (Shyness), Unggah-ungguh (Be respectful and polite), Eling lan waspodo (careful and alert), Sungkan (respect), Mangan ora mangan sing penting kumpul (Togetherness), and Rukun agawe (be cooperative) which becomes crucial to increasing the professionalism and social responsibility of public accountants.

The results of the study using the literature study method show that integrity, objectivity, competence, confidentiality and professionalism from Javanese culture can become a strong moral basis for accountants in dealing with complex ethical situations. By combining aspects of Javanese culture and the code of ethics for the public accounting profession, it is hoped that accountants will have characters that are more sensitive to ethical aspects and act in accordance with the public interest, so that ethical violations can be minimized and the trust of the public and stakeholders can be further enhanced.

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