

ETHICS, BEHAVIORS, AND CHARACTERS OF MEMAYU HAYUNING BAWONO, AMBRAS TO DUR HANGKORO ACCOUNTANT IN JAVA

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Abstract

The moral teachings and philosophy of life of the Javanese have a very deep meaning which leads to happiness. This paper aims to provide up-to-date knowledge about the meaning of Ethics, Behavior, and Character of Memayu Hayuning Bawono, Ambrasto dur Hangkoro in accounting profession education in Java, based on Javanese philosophy. This study uses a qualitative method approach, ethnography. The results of this study conclude that ethics, behavior, and character in accounting profession education based on Javanese philosophy are more "barès", "ruruh", "wantah", "duga prayoga", "nastiti" and do not focus on "ardana". The character of "dhakah" in him slowly disappeared because the formed "warok" had reached "Wiloka". This finding provides a new aspect for the curriculum development of accounting education programs, so that graduates (accountants) can better understand and interpret the philosophy of human life from the point of view of Javanese philosophy.

Keywords: Ethics; Behavior; Accountant profession education character

Abstrak

Ajaran moral dan filosofi hidup orang Jawa memiliki makna yang sangat mendalam yang mengarah kepada kebahagiaan. Tulisan ini bertujuan untuk memberikan keterbaruan pengetahuan tentang makna Etika, Perilaku, dan Karakter Memayu Hayuning Bawono, Ambrasto dur Hangkoro pada pendidikan profesi akuntan di Jawa, berdasarkan filsafat Jawa. Penelitian ini menggunakan pendekatan metode kualitatif, etnografi. Hasil penelitian ini menyimpulkan bahwa etika, perilaku, dan karakter pada pendidikan profesi akuntan berlandaskan filsafat Jawa lebih "barès", "ruruh", "wantah", "duga prayoga", "nastiti" dan tidak berfokus pada "ardana". Karakter "dhakah" dalam dirinya perlahan sirna karena "warok" yang terbentuk telah mencapai "Wiloka". Temuan ini memberikan aspek baru bagi pengembangan kurikulum program pendidikan akuntansi, agar lulusannya (akuntan) lebih dapat mengerti dan memaknai filosofi hidup manusia dari sudut pandang filsafat Jawa.

Kata Kunci: Etika; Perilaku; Karakter Pendidikan Profesi Akuntan

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INTRODUCTION

The moral teachings and philosophy of life of the Javanese people have a very deep meaning that leads to the happiness of life. Morality is part of moral philosophy (Wibawa, 2013). Moral teachings are teachings, advice, sermons, standards, a set of rules and regulations either oral or written, about how the human being must live and act in order to be good human beings. Parents, teachers, community and religious leaders, as well as the writings of the sage such as books or bibles are the direct sources of these moral teachings (Magnis, 1987). The Indonesian is still experiencing a moral crisis. The print and electronic media also contain a lot of news about the ongoing moral crisis. The crisis that occurs makes humans no longer able to understand the difference between the right and wrong or the good and bad behavior (Wibawa, 2013).

As the largest ethnic group, Java has concepts or also known as philosophies which are spread into various dimensions of life, such as the ethics of parent-child relations, law, justice and truth, science and education, social relations, kinship and mutual cooperation, beliefs, and religiosity, vigilance and introspection, as well as ethics and karma (Santoso, 2010). As stated by Susetyo, Widiyatmadi, & Sudiantara (2014), the existence of the Javanese in the current global era is at a crossroads. Globalization is interpreted as a general tendency to integrate the life of the domestic / local community into the global community in various fields (Trimulyaningsih, 2017). Variety indications of Javanese cultural values have also begun to fade. More and more Javanese people are leaving Javanese traditions by carrying out modern cultural traditions that are more practical. This condition also resulted in Javanese cultural values that underlie every movement of Javanese behavior slowly to be left behind by them (Susetyo et al., 2014).

Regional culture and historical awareness are the basis for the process of forming the identity of a nation or kingdom to be independent and advanced. Humans who are deeply rooted in their own culture will be more capable to face the effects of globalization, which are feared to obscure individual identities and national personalities (Paşcu & Horomnea, 2012). Individuals who have reached maturity in the context of Javanese culture are described as individuals who have personal strengths in the form of definite identities that are in accordance with the context, so that these individuals are able to determine attitudes and choose which ones are good and bad for themselves in the flow of globalization who came to him (Trimulyaningsih, 2017).

Individuals who have reached maturity in the context of Javanese culture described as individuals who have personal strengths in the form of definite identities that are in accordance with the context. When a student has major in accounting graduating from education, they will choose a variety of jobs that they are interested in. However, some of them will certainly become public accountants. In order to maintain the ethics of public accountants at this time, many rules and regulations have been drawn up while carrying out the duties of the accounting profession which must be obeyed. Professional ethics is moral ethics that are deliberately created for the good in running the profession in order to improve qualified performance. Ethics can be described through the good or bad attitudes and behavior of a person which is implemented through the activities of their daily life (Bostan, 2011). Meanwhile, profession is something that is related to one's expertise in a certain field. Ethics that existed since the past in Java, which contain local wisdom values can also be applied as another reference for teaching and giving examples in various life policies and policies in carrying out a profession, especially accountants.

On the other hand, another important thing that must be formed from an accountant is the character (Evans, Huising, & Silbey, 2016). The character of an accountant should be strong and able to carry out their expertise in a directed and idealistic manner in accordance with applicable regulations (Bebbington, Gray, Thomson, & Walters, 1994; Coffey, 1994; Robson, Anderson-Gough, & Grey, 2001). Strong character is based on professional integrity. Integrity is a quality that underlies public trust and is a benchmark for other members to test their decisions. Integrity also requires a member to be honest and straightforward without sacrificing the secrets of the service recipient (Vargas, 2013). Public service and trust also cannot be defeated by personal gain (Jackling, Cooper, Leung, & Dellaportas, 2007). Integrity also requires being able to accept unintentional mistakes and honest differences of opinion, but not to accept fraud or neglect of principles.

Many of the Accountant Profession Education (PPAk) graduates come from universities and the host on Java Island (IAI global, 2014). There are also many cases related to the accounting profession graduate so far (who being public accountant), such as the Enron case in 2001 which occurred in the United States. This case is what makes the accounting profession graduate in the negative spotlight, violations of SPAP related to the Audit Report on the Consolidated Financial Statements of PT Great River International Tbk (Great River) in 2003. There are indications of conspiracy in the presentation of the financial statements of the textile company PT Great River International Tbk in 2003. Violation of the code of ethics related to the implementation of an audit examination of the financial statements of PT. Muzatek Jaya in the fiscal year 31 December 2004. The case of a BPK member suspected of accepting a bribe by a KPU member that occurred in 2004, when the BPK member

conducted a financial audit of the election logistics procurement, manipulation of the financial statements of PT KAI (*Kereta Api Indonesia*) in 2006. BRI Jambi Branch Bad Debt Case in 2010, where a public accountant who compiled this financial report aims to get a debt or capital loan of Rp. 52 billion from *Bank Rakyat Indonesia* (BRI) Jambi Branch in 2009 was suspected of being involved in the bad debt corruption case. In 2017, financial report of *PT Tiga Pilar Sejahtera Food Tbk* (AISA) which was questioned by the new management who took over the company revealed that the results of the investigation of the financial statements that is what PT. EY Indonesia (EY) has come out and stated that there are findings on the alleged inflation of Rp 4 trillion in accounting posts as well as several other allegations. Some of these cases are violations of accounting and auditing standards that apply in the professional code of ethics.

This encourages a new thought that the ethics, behavior, and character of an accountant profession education (PpaK) also need to be figured while studying by providing a content of Javanese philosophy. Although, the code of ethics for the public accountant profession has also been regulated, one of which is PMK 25/PMK.01/2014 which regulates the professional accountant side. It is not impossible if the Javanese moral and philosophical teachings passed down by our ancestors will disappear from this noble Javanese land, when it is not continued and its learning is guarded. This is because the current development and the environment can change a person's identity (Bebbington et al., 1994) so philosophy can play a crucial role in directing and strengthening a person's character to achieve his identity. This statement arose because some prospective accounting profession education graduates considered that Javanese moral teachings and philosophy were no longer relevant to

today's sophisticated life or the current era. In fact, if it is matched with any religious teachings, there is no deviation in Javanese philosophy. This means that many Javanese moral and philosophical teachings are in accordance with the guidance of the Almighty. Therefore, there is nothing wrong if we observe the moral teachings and philosophy of Javanese, such as *Memayu Hayuning Bawono, Ambrasto dur Hangkoro* which simply means that humans living in the world must strive for safety, happiness / welfare and eradicate anger, greedy and covetousness. This paper provide up-to-date knowledge about the meaning of **Ethics, Behavior, and Character of Memayu Hayuning Bawono, Ambrasto dur Hangkoro** in accounting profession education in Java, based on Javanese philosophy, so that a new literary understanding of Javanese philosophy emerges for the development of ethics, behavior and character of the current accounting profession education.

This paper is divided into several sub-topics, including an introduction that describes the background and objectives of this research. The second part contains the literature review applied in this study and its relation to the theory used. The third part carries the research method, namely qualitative. The fourth section discusses the results of the research that has been done. The fifth section contains the conclusions, limitations and suggestions given by the author for the continuation of the next research.

LITERATURE REVIEW

Ethics is often identified with moral (or morality). Ethics and morals actually have different meanings. Morality is defined as the good and bad values of every human act itself, while ethics means the study of good and bad. This understanding makes the role of ethics function as a theory of good and bad actions, even though ethics is sometimes equated with moral philosophy. Ethics is also called normative science,

because it contains norms and values that can be carried out in life. The science of ethics is the science that seeks the harmony of human actions with the deepest basis that is obtained by human ingenuity (Soegiono, 2012).

A person's behavior is determined by a combination of internal and external forces. Learning someone's behavior is known as attribution theory. The theory that studies the process of how a person interprets an event, studies how a person interprets the reasons or causes of behavior (Luthans, 2008). This theory was developed by Heider (1958), examples of these internal strengths are ability, knowledge, and effort. While the behavior that comes from external forces is the result of pressure on certain situations or circumstances that force a person to do certain actions (Lubis, 2010). The external strength factor, namely strength that comes from outside, can be in the form of task difficulty or luck (Lubis, 2010). These two factors play an important role when an accountant or auditor chooses and determines a judgment. Apart from internal factors, an accountant or auditor also faces external factors, called obedience pressure and task complexity. An accountant or auditor faces many tasks with different levels of difficulty and obedience pressure from clients, superiors, and even colleagues when conducting audit judgment (Jayanto, 2015).

Changes in current values have caused a socio-global crisis in society and the country. This in the end can affect individual awareness and attitudes towards culture, politics, and personal identity. Individual problems that are increasingly internalized by adaptive foreign cultural values have started to erode local cultural values. This condition has eroded the nobility and wealth of Indonesian (Trimulyaningsih, 2017). The condition of the coherence absence of these personality aspects is a form of individual immaturity

that can lead to various individual malfunctions in all aspects of life.

This shows the importance of looking at an approach to the development of a mature professional individual through the existing cultural context in Indonesia, one of which is Javanese philosophy. The assumption of this approach will later help to shape the ethics, morals and character of individuals to carry out their profession in Java. Strong individuals are those who are rooted in their own culture so that they are more capable to face the effects of globalization, which are feared to obscure individual identities and national personalities. Individuals who have reached maturity can also describe a figure who has personal strength in the form of a clear identity that is in accordance with the context, so that it can make individuals to determine attitudes and whether the choices are good or bad for themselves in the current era of globalization. *Memayu hayuning bawono* is Javanese local wisdom which is very spiritual (Endraswara, 2012). Individuals who understand *memayu hayuning bawono* by themselves will be wise in their life.

RESEARCH METHOD

The formulation of the research problem, namely looking for the meaning of the concept of ethics, behavior, and character of *Memayu Hayuning Bawana, Ambrasto dur Hangkoro*, an accounting profession education in Java. The formulation of this research leads to the choice of a qualitative, ethnographic method approach. The perspective that accounting is part of cultural activities, as in the Javanese tradition, then ethnography is considered a more suitable approach to complete this study. Paradigmatically in the realm of accounting that tends to be positive, the purpose of this cultural exploration is an attempt to explore the diversity of realities (Sukoharsono, 2009). Ethnography aims to interpret and understand how a certain culture is practiced in a society. As stated

by Moleong (2011) that ethnography is a research model that studies cultural events, which presents a life perspective of a subject which is on a study object. Furthermore, the essence of ethnographic research is an effort to pay attention to the meaning of actions from incidents (culture) which are expressed through language and actions that regulate their behavior as a system of meaning. (Spradley, 2006) states that researchers must understand the point of view of indigenous people, their relationship with life, and get a view of their world. Researchers must also understand firsthand how people interact and work together as a phenomenon that is observed in everyday life. Thus, this approach takes the researcher to the ethnographic field and mingles with a series of activities and a certain period of time. Spradley (2006) states that when making conclusions, ethnographic studies involve three main things, namely: 1) what people say, 2) how people act, and 3) from various artifacts left behind.

Based on this explanation, the researcher visited the association of Javanese philosophical masters in Yogyakarta to discuss the meaning related to the value of honesty. The direct involvement of the researcher is aimed at obtaining words (language) and understanding the patterns of behavior and methods carried out based on Javanese cultural traditions that take place in the context of the purpose of this study (Sudaryanto, 2015). Researchers also read some ancient Javanese poetry during the interview approach with ancient Javanese philosophical masters to record the environment and all kinds of tradition aspects. As explained by Sugiyono (2011) that ethnographic studies are specifically related to the study of language, patterns and ways of life, rituals, and beliefs. The research stages in this study refer to Spradley (2006), which divides ethnographic stages based on the stages of qualitative research whose paths are progressive in stages or known as the

twelve steps. The initial stage of the ethnographic research process was carried out by selecting the field situation, which was related to tradition and culture. The next step is to determine the key informants that will be applied in this research. These informants must have authority and be able to "open the door" to enter the research (culture) site. There are two criteria in determining informants, namely: 1) Ancient Javanese philosophical elders, namely people whose policies were glorified as providers of advice and philosophies related to ancient Javanese teachings; (2) Practitioners graduated from accounting profession educations who still have a strong Javanese philosophical tradition. Our informants only want to use the initials to avoid conflicts of interest. We call him by initial WS and SS.

The next stage, conducting interviews with informants and making notes on the results of the interviews. The results of the interview will be used to carry out three stages of observation in order to obtain three analyzes. The first observation is descriptive observation to formulate a domain analysis. Next, focused observation is carried out to obtain a taxonomic analysis. Finally, the selected observations were made to obtain a comparative analysis. The stages that have been completed, then the process of analyzing the theme to determine the cultural findings. The final stage, the researcher wrote the ethnographic report. The ethnographic analysis stage based on Spradley (2006) point of view is carried out by systematically testing to determine the parts, the relationship between the parts, and the relationship as a whole. Domain analysis is the words that are considered related to the background and the formulation of the research problem. Taxonomic analysis is intended to determine and sort out which domains need further observation, until cultural themes are found. The stage of this analysis is the determination of focus. The

next analysis is component analysis (comparative), which is the simplification and formation of groups or categories of the encompassed terms and the semantic relations of the taxonomic analysis. In which the stages are carried out by asking contrasting questions. The final stage, which is to find cultural themes that are converged and in accordance with the formulation of the problem specifically. The analysis process and the (cultural) findings obtained are then compiled into an ethnographic report.

RESEARCH RESULTS AND DISCUSSION

In accordance with the Javanese philosophy, humans actually have *udhak udhuk* or what we know as ethics and something that is very important in accounting. This is because ethics can help to identify the weaknesses of our morality, society, and the nation and the extent to which ethics, morality and norms are based on them. Ethics is a discussion about good or bad, right or wrong, appropriate or inappropriate, ethical and unethical and what should be done and not done. Ethics studies the conceptual order that creates the obligation to carry out what is good, which is obligatory, and which is appropriate. The Javanese philosophical concept of *Memayu Hayuning Bawana, Ambrasto dur Hangkoro* has a strong connection with a person's ethical values, especially as an accountant. The following is an excerpt from the interview with one of the Javanese philosophical elders in Yogyakarta regarding his opinion on how important it is for a noble human being to have the value of honesty. For the informants of this study, we cannot mention their full identity because the identity of the informants is a subject of subjectivity that researchers must disguise. Call it the initials of Mr. WS is one of the ancient philosophers and cultural elders in Yogyakarta. The following are excerpts from interviews related to the value of

"*Memayu hayuning Bawana, Ambrasto dur Hangkoro*" in the actions that humans should have. *Q:* is a symbol of interview questions, and *A:* is a description of the answers answered by our informants.

Q: "In your opinion, how far is the value of honesty that must be possessed by every human being in practicing all their behavior in life?"

A: "Sejatining dadi manungso iku undhak undhuke kudu "bares"; "ruruh lan "wantah", lan mboten angsal "dhakah" amargi dunia mung sakwentoro, kerjo sing bener lan ora nyusahake sing liyane amargi tindak tanduke bakal dipertanggung jawabke, manungso kuwi pikirane kudu "wiloka" lan atine kudu "warok" ojo gur nuruti nepsu sing kadang isa nggawe karma uripe"

Barès : Honest, Honest is a rare word nowadays. The value of honesty is very important to suppress fraud and corruption today. Humans who have honesty will not be harmful to those around them (Mardiwarsito, 2012).

Ruruh: Calm, Someone who is studying must be able to have calm when he behaves, so that all his goals can be completed properly. Good composure is self-potential that is easy to solve all problems (Mardiwarsito, 2012).

Wantah : As it is, the knowledge that a person has should be "as is" obtained from the experience of his senses and his mind. Logical thinking skills help rationality while objective abilities will guide to think as it is in accordance with the object that occurs. In this way, the problem can be solved (P J, 2005; Surada, 2007).

Dhakah : Greed, From greed, greed and lobha will give birth to various forms of evil. Likewise, from evil will result in misery and suffering that leads to disaster. Managing the nature of greed, greed and lust that exists within is a must for every human being who is always faced with dualism - Rwa bhineda as the only way in navigating life (Sharma, 1985; Surada, 2007).

Wiloka: Self-awareness, this awareness is discriminatory or discriminatory. This includes the basic "knowledge" of sensory and mental objects, and the discernment of their basic aspects, which are actually recognized by "sanna". It is of six types according to the entrance to consciousness, namely through the eyes, ears, nose, tongue, body, or mind. It is also known as the "citta", the main focal point of the personality which can be seen as something like "mind", "heart", or "thought". It is essentially a 'line of thought' or 'mentality'; some aspects of it change from time to time, but others reappear continuously and can be equated with a person's character, nature, or personality (Sharma, 1985).

Warok: Pure heart, Humans formed through higher education should understand the existence of the "holy" and "holy" in the form of supernatural powers, in the form of books containing the teachings of the religion concerned, and in the form of certain places. It is in this context that we are made aware of how important it is to know the secrets of the heart as well as to awaken and purify it. In this way, an intimate relationship with God is declared; open the goodness and glory of our minds; at the same time the essence of our most primordial humanity, namely the holiness of humanity itself (fitrah) (Sharma, 1985).

Q: "According to you, the current phenomenon among the public is related to increasingly widespread acts of fraud, then not infrequently those who are doing fraud are people who come from intellectuals and knowledge, what do you think about responding to this phenomenon?"

A: "Lumrahe manungsa pancen "dhakah". Koyoto diwenehi gunung siji nanging isih pengin gunung kaleh, diwenehi telung gunung, pengin 4 gunung lan liya-liyane ("ardana"). Nanging ing kene, awake dhewe ora ngomong babagan sepira gedhene wiksa utawa wastha amarga "dhakah" manungsa ora bisa dibendung

karo wiksa. Perlu dipangerteni meniko filsafat Jawa kuno "Memayu hayuning Bawana, Ambrasto dur Hangkoro" manawa wong duwe drajad kesetaraan sing dhuwur, nalika "dugo prayogane" lan solah bawane kudu iso saling nyawiji."

Ardana : Assets, Humans who are formed through higher education such as accounting profession education, should emphasize the meaning of assets obtained not only through the work process, but also alms as "treasures". Loss of property, actually nothing is lost, but if you are sick, there is some that is lost and must be considered, and if you lose your personality, everything will be lost (Mardiwarsito, 2012; Sharma, 1985)

Dugo prayogane: Courtesy, Someone who is knowledgeable but lacks manners, then he cannot be responsible for all the rules or norms inherent in the surrounding environment (Mardiwarsito, 2012; Surada, 2007).

Q: "According to you, as a Javanese philosopher, what should be emphasized and what are the benefits that a person must have a character that can be said to uphold good ethics, because humans actually always choose profit so that in doing good, calculations must also be made."

A: "Minangka filsuf Jawa, kulo yakin manawa etika tumindak manungsa mesthi nyebabake karma. Karma iki saget dipérang dadi karma sing apik lan karma sing ala. Sapa sing luwih prioritas kanggo tumindak etika utawa tumindak sing apik mesthi bakal entuk karma uga, opo maneh kanggo keturunane lan sapanunggalane ("wiloka"). Nanging, wong sing tumindak kasebut ngrugekake wong liya, mesthine Jagat ismoyo bhumi bakal wegah marang turune, mulo iki minangka modal utama sing kudu disinaui manungsa, kenapa nggawe kabecikan kudu digawe pakulinan etika, supoyo manungso saget nyambut urip marang wilokaning jagat."

The interview excerpt above explains that as a virtuous human being must be able to

maintain ethics and identity, both in words and attitudes, if ethics are not owned and implemented, it means that it will bring harm or badness to humans. M.J. Langeveld, dan F. Bacher (1967) argue that axiology consists of two main things, namely ethics and aesthetics. Ethics is used to discuss a person's behavior philosophically, while aesthetics is used to assess human creativity in the form of philosophical beauty or ugliness. In philosophy, there are several issues of value (ethics), namely first, ethical idealism is a philosophy that believes in the following matters: 1) There is a scale, moral principles or rules for action, 2) Prioritizing things that are spiritual or mental rather than sensory or material, 3) Prioritizing moral freedom over psychological or natural provisions, 4) Prioritizing general things over specific things. Second, deontologism ethical which states that an action is considered good without being linked to the good value of something, which is the basis of morality, is an obligation. Something is said to be morally obligatory, regardless of the consequences it causes. Third, teleological ethics is a part of axiological ethics which makes the provision that the goodness or truth of an action depends entirely on an objective or a result. Fourth, hedonism encourages humans to achieve happiness based on enjoyment and pleasure.

As according to the Javanese philosophical advice, a good life is to multiply the enjoyment, through sensual pleasures and intellectual pleasures. Fifth, Utilitarianism, is a perspective which states that good actions are actions that cause the greatest possible pleasure or happiness for humans as much as possible. The basic accounting equation "Assets = Liabilities + Equity", popularized by Luca Pacioli. It is loaded with values and morality. This equation contains the value of honesty and assets as a form of corporate wealth on the one hand and liabilities and equity. It explains where

the wealth comes from, in accordance with the above discourse said by Javanese philosophical elders that indeed all human actions must be grounded on honesty.

If the equation is seen as mere theory or fact without being grounded on the value of honesty, the balance of both sides can be achieved even with various manipulations that harm the other party. The values contained in accounting are very likely to change with changes in the social environment because accounting is indeed a product of social relations. Accounting and accountants based on contemporary contexts today always look at the reality that is objective, scientific, materialistic quantitative, and value-free ideas. The role of scientists and regulatory agencies is strongly required to maintain the reinforcement process for values so that they do not experience degradation, so it is hoped that changes in value due to environmental influences tend to prioritize previous values (Van Buren & Greenwood, 2013). Accounting is basically related to moral and discursive practices. Therefore the development of accounting practices ideally needs to be done responsibly in accordance with Javanese philosophical values. It is *Memayu Hayuning Bawono, Ambrasto dur Hangkoro* which simply means that humans live in the world must strive for safety, happiness/welfare and eradicate anger, greed and covetousness.

The following is an excerpt from our interview with one of the young accounting practitioners who has Javanese philosophical descent, let's say the initials of our informant are Mr. SS.

Q: "What do you think made him so interested in getting into the accounting field, considering that this profession must also have positive and negative sides?"

A: yo, bener, akuntansi kanggo aku kaya tantangan ing urip, aku lulus pendidikan profesi akuntansi lan terus lanjut mergawe dados akuntan amarga nomer ing jagad akuntansi minangka faktor sing nemtokake sukses organisasi, nanging minangka

akuntan kui yo ana akeh sisi negatif sing kudu ditindakake, utamane tumindak sing bertentangan karo moralku minangka manungsa sing njaga moral minangka filsuf Jawa."

Q: "Do you think you've ever been faced with an accountant problem that really or almost melted your identity as someone who upholds ancient Javanese ethical values?"

A: "Ya, mesthine, iki kadang minangka dilema lan tantangan paling gedhe sing kudu dirampungake lan diadhepi, sajrone karir amarga pilihan dados akuntan iki dadi lapangan sing dakkarepake. Hmmm ... nggodha gegandhengan kanggo manipulasi aset lan nglaporake sing dakkarepake, percaya karma ana lan kita minangka keturunan Jawa netepi ukum karma. Sanalika aku seneng karo hadiah sing aku lakoni adhedhasar tumindak ora sopan sing daklakoni nanging nalika pungkasan wis suwe, Gusti Sang Hyang Jagat Ismoyo Sejati ngerti tumindakku mbebayani. Lan polahku bakal entuk paukuman sing dakkira cocog karo regane pituwasku, awit iki kulo nyoba ngindhari tumindak ora sopan sing banget ngrugekake wong liya, lan kudu tetep "nastiti" menurut pesen saking simbah kulo."

Nastiti : Careful, thorough, humans must be able to use all their senses (sight, hearing, taste, smell, taste) when conducting an observation or investigation carefully and carefully. This is to cover the side of carelessness that humans have in general (P J, 2005).

Q: "Do you think that as a Javanese philosopher, you must know the meaning of "Memayu Hayuning Bawono, Ambrasto dur Hangkoro", what meaning can you take regarding the accounting profession that you are currently involved in?"

A: "Profesi akuntan koyo piso lan panah sing bisa dadi bencana yen ora ati-ati nggunakake etika. Filsafat Jawa nggawe awaku luwih ngerti manawa urip sejatine tentrem lan kebahagiaan sing digoleki,

dadi sapa wae yen ati ora tenang. bakal ora ana gunane ... awake saget entuk katentreman liwat tumindak jujur miturut prinsip jawa kuno, yaiku "Memayu Hayuning Bawono, Ambrasto dur Hangkoro", nanging ya koyo simbahku biyen ujar yen keserakahan iki mesthi ana ing manungsa ... angel banget nyuda greget, nanging aja lali lan waspada marang sing Sang Hyang Jagat Ismoyo Sejati, amarga kui kunci utomo supoyo urip tenang lan tentrem. "

Above is an excerpt from the author's interview with one of the accountant professions who still upholds Javanese philosophical values. From the interview quote above, the first step taken regarding the accountant's self-perception is to be aware of himself, which is to reveal who and what the accountant is and to realize the actual self of the accountant. The self-concept is an arrangement of individual awareness regarding to special involvement with a set of social relationships that are ongoing or in an organized community. In accordance with the advice of the ancient Javanese philosophers who saw self to develop from a similar state which embodies the spirit, this is the appearance of significant symbols of social actions. Self as a social object means that the individual gets meaning that is interpreted by others around him. One's self-awareness causes a person to take action. Just like other professions in general, some accountants are motivated by their profession because of the self-awareness they have. Every accountant has a different self-awareness of their profession. Some accountants are motivated because of spiritual, actualization of knowledge and material. Spiritual because they want their work to be a form of worship and to be honest with the community about the work they do. While the actualization of knowledge because the accounting profession always feels responsible for its knowledge and wants to manifest its profession. It is not

surprising that many lecturers have become public accountants as well. Materially, many people want to become accountants because they see that this job is very promising, especially for the fulfillment of the material in life. The desire to become an accountant is not a forced consciousness but has been imprinted in him to serve as an accountant based on his level of awareness.

Accounting based on the perspective of ontology, epistemology, and axiology questions what is the nature of accounting and how should accounting science be? This question contains the real meaning of where the accounting will take? As we know that today's accounting refers to the capitalist accounting in which they always put material properties first. Current accounting is full of capitalist, secular, and egotistical values. All of them give appreciation to worldly matters and put aside the religion. If we consider the products of accounting, such as: an income statement that contains the profit from the results of operations of a business entity, a cash flow statement that contains information on cash flows of an entity during a period and others. Everything is made quantitatively with the measurement of the currency unit. With such accounting products coupled with humans who are born as "economic animals", one can predict the direction of an entity will be like. Accounting itself actually means to calculate or account for.

As mentioned earlier, an accountant has a very important role in maintaining the existence of the institution. Accountant is the center as well as the guardian of the company's sustainability both in terms of finance, financial management and implementation of organizational governance. In other words, accountants carry a great moral responsibility. Our question, how does an accountant implement moral responsibility at work? Related to (Shawver & Clements, 2015) point out two things as implementations

the moral responsibility of an accountant, namely the quality of work and attitude in taking the risk of the decision or opinion given.

The moral responsibility of an accountant is first seen in the quality of his work. More people show maximum results and quality in their work, the more people's responsibility becomes visible concerned. And the quality of one's work cannot be separated from personal qualities. In other words, the person in charge fully involved in their work. Rather, self-involvement That's the total that gives maximum results in the work. Otherwise people who work half-heartedly will not be able to produce work the maximum. Thus, personal quality becomes a major factor in create quality work. How does an accountant show his professionalism? With the narrative above, it is clear that the answer to this question lies in the commitment in profession. From an ethical point of view, the criteria for personal quality can be seen from the extent to which where professionals live the elements of moral responsibility, namely: freedom, consciousness, will and knowledge. Thus for the sake of quality in the work of an accountant fulfills four of the following: this.

Accountants are free people. In carrying out his profession, among others provide evaluations and opinions on the company's financial situation or the institution being audited, the accountant does not depend on the interests of anything or defend any party. Quoting the (Latan, Ringle, & Jabbour, 2018) even asserted, accountants are not responsible to clients, other than to users of financial statements. This means, accountants are not responsible have dependence on anyone outside of himself and on the interests of himself. In other words, an accountant must be free from interests. It is by exercising this freedom that an accountant shows himself quality, the implication of which is being able to produce works that are quality too.

In addition to recognizing themselves as free people, accountants must also involve full awareness of their work. This awareness engagement is needed for two things, namely placing work as self-actualization and minimize errors in giving an opinion or assessment of work material object. Awareness that work is a place for actualization themselves makes accountants no longer think about mere physical needs, but how to pay attention to the underlying humanistic values his whole job. Thus the professionals fulfill what termed (Mehran, 2010) with metamotivation. With this, accountants achieve psychological health and peak experience. In addition to the need to develop oneself, awareness is important for protect accountants from erroneous judgments or opinions. In relation Therefore, an accountant needs to apply the precautionary principle (due care), namely the accuracy to see whether the data is complete or not, whether according to the actual procedure or not. This attitude is needed to make a quality opinion or evaluation as well as to show good understanding of the normative boundaries of work.

Apart from freedom and awareness, will and love are two other things that give weight to the accounting profession. Good will according to Immanuel Kant is the highest moral value, because with a person's good will presents himself as an autonomous person. For accountants, (Abdolmohammadi & Baker, 2006) view is also important to understand. This means, to be accountants should be required and all work carried out independently free. For a public servant, such quality is a necessary condition fundamental, because maximum public services can only be realized if it was done with good will. To maximize their services, accountants must love their work. This love is shown by being totally involved in carry out his profession. With a love for the profession, accountants show

to the public that the profession is a place of development for themselves as well as encouraging them to increase their sense of responsibility in their work.

Accounting is the process of recording, classifying, summarizing, processing and presenting data, transactions and cases related to finance. The information contained in the financial statements will be used by interested parties for decision making. As an accountability report, accounting should be truthful, open and honest. How does accounting reach the essential truth that can provide calm and peace for all parties involved in it, so that all feel justice and peace of mind in doing their work. Thinking about the truth criteria of accounting knowledge and how to reach the essential truth of accounting gives rise to a more valuable science of accounting. The idea that accounting is loaded with religious, moral, mental, and

CONCLUSIONS AND SUGGESTIONS

Ancient Javanese philosophy says that humans are creatures who have a duty to maintain peace and prosperity between all beings based on "Memayu Hayuning Bawono, Ambrasto dur Hangkono, meaning that every human behavior must be based on honesty (Bares, Wantah) and right behavior (Nastiti). Human self-awareness (Wiloka) hierarchically determines the quality of human life. The highest self-awareness (wiloka) is spiritual self-awareness where materiality is not the main focus but peace of mind (Warok) which relies on God Almighty. Some cases are due to deviations from ethical actions in the accounting profession can provide an example that ethics is actually the main foundation that must be believed and owned by every human being as a noble human being. Accounting science that is studied based on the basic philosophy of ontology, epistemology, and axiology will lead to the nature of science, as well as provide a new paradigm for the development of science accountancy in the

spiritual values in addition to material is what creates a new science of accounting. There are several accounting sciences that emerge as a form of feeling of the "bankruptcy" of current capitalist accounting. Social responsibility accounting, environmental accounting, religious accounting which prioritizes values other than material values. The essence of accounting science has actually led to the benefit of the people, which means that accounting is not seen as a capital science. It is not only prioritizes the world, but also cares for the social community and spiritualists who are more directed towards the good of peace for the profession of accountants, policy makers and for customers who have Javanese philosophical principles *Memayu Hayuning Bawono, Ambrasto dur Hangkoro*.

midst of world secularism. In the future, it is hoped that the accounting education program will incorporate the aspects of "Bares", "Duga Prayoga", "Warok", and "Wiloka" as a new learning curriculum to shape the ethics of accounting graduates. While the aspects of "Nastiti, "Ruruh" are categorized as aspects of character building for accountants graduates in accounting education programs. "Wantah", "Ardana", and "Dhakah" are aspects of shaping the behavior of accounting graduates in accounting education programs.

The essence of accounting science while carrying out studies in accounting education programs is not only to be able to have a career as a professional accountant, who always deals with stakeholders, but also to be responsible to God Almighty. This new mindset is expected to have a positive impact on the curriculum development of accounting education programs, so that graduates (accountants) can better understand and interpret the philosophy of human life

from the point of view of Javanese philosophy.

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