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Harmonization Accounting Education and Culture

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ABSTRACT

This research aim was to explore the philosophy that can be used in Accounting Education in order to make integration between accounting education and culture. Hermeneutic used to explore the philosophy of Javanese Culture that can be internalized in accounting education in Indonesia. Sedulur Papat Kalimo Pancer was the philosophy that will be embedded and has four value that is Creativity (Cipta), Sense (Rasa), Intention (Karsa), and Work (Karya). Based on the analysis and discussion in this study, culture and accounting education can make harmonization. Even culture can fill the empty space to set up a character accountants become accountants who have integrity and professional. Accounting education needs to focus on aspects beyond the competence, namely sense, intention and efforts. This can be accomplished by changing the teaching method.

Keywords: Accounting Education, Javanese Culture, Character, Creativity, Sense, Intention, Efforts

1. Research Background

Many fraud action makes the behavior of accountants highlighted. Irianto (2003) states that the scandal showed the involvement of the role of accountants in the context of accounting fraud by the end damage the image of the accounting profession as a whole. Stiglitz (2006) stated that greed is the main factor of the fraud.

Accountants play a key role in an entity, as it provides financial information used for decision-making basis. But, it’s been misused. Rationalization of accountants as part of a triangular concept plays an important role in carrying out their duties. An individual would justify acts of fraud committed, depending on the background of how one develops to form an attitude, character and principles of ethical values that were used in living life. Attitude, character and principles of ethical values will determine how the level of integrity of an accountant.

Integrity of an accountant tested when faced with the pressure and opportunities to commit fraud. Strong moral and ethical aspects can overcome the dilemma. As part of a code of ethics that run, the integrity of the accounting profession plays an important role (Eltivia, 2012). Furthermore, the quality of the underlying integrity of
public trust and a benchmark (benchmark) for members in examining the decision.

Qualified accountant has been dubbed by various forms of certification from CA (Chartered of Accountants), CPA (Certified Public of Accountant), CPMA (Certified Professional Management Accountant), CMA (Certified Management Accountant), CIMA (Chartered Institute of Management Accountants) and others. There is nothing wrong with these certifications, especially with globalization we have begun to feel the presence of AEC in 2015. However, this certification is often only sharpening cognitive and psychomotor, but affective aspects ignore. If any, it was just a patch of material that simply exist. However, the most important aspects is the integrity.

This study wants to integrate cultural and accounting education. Accountant behavioral revolution is not only about the cognitive competence, but there is other aspect that needs to be a change, that is affective aspect. Affective domain related to attitudes and values. This realm includes character behaviors such as feelings, interests, attitudes, emotions, and values.

2. Theoretical Review

Koentjaraningrat (1979: 1186) states that a cultural value system is similar with the way of life. Way of life contains with some of the values held by most individuals and of groups in society.

Kroeber and Kluckhohn (1952: 181) states that culture consists of explicit and implicit patterns of behavior acquired and transmitted by symbols that made by human groups. The essential of culture consists of traditional ideas and especially the values inherent. Furthermore, the culture according to Harrison and McKinnon (1986: 239) is an important part of a framework to understand how a social system change, because actually able to change the culture:

Hofstede (1980: 25) also states that culture is a collective thinking form that distinguishes one group against another. Furthermore, Hofstede (1980: 26) states that the term culture refers to the society as a whole, or a nation in which the subculture is used at a level of organization, profession or family. Level of cultural integration will vary among communities. Most subculture in a society will share characteristics with other subculture.

Recent thoughts about the culture and accounting shows that they have close relationship. Accounting cannot be separated from human social life. Furthermore, Miller (1994: 1) also states that accounting is not just a document or report on economic activity, it becomes a series of actions that affect social reality and even the world in which we live. Hopwood (1994: 228) also gave a statement confirming the strong relationship between accounting and culture that the accounting always involved in the facilities construction where the accounting operated, and cannot be
uproot from the environment as an individual organism of habitat.

3. Research Methodology

This study is a qualitative research. The method used is hermeneutic. The word hermeneutics derived from the Greek, hermeneuein which etymologically means is translating or interpreting. Umiarso (2011: 193) states that hermeneutics is the process of changing something of the situation ignorance becomes understand. Hermeneutics terms is also associated with the Greek mythological figure, Hermes, which is in charge of delivering Jupiter to humans. This myth explains the duties of a hermes is so important, that if wrong can be fatal. Hermes is an ambassador who bears the mission to convey the message of the god. Success or failure of the mission to convey the message depends on how the message was delivered. Thus, hermeneutics is simply defined as the process of converting ignorance to knowing. (Sumaryono, 1999: 24-25)

Hermeneutics originally used by the church in the 17th century to reveal the meaning of the Gospel text. When finding difficulty how to understand about the language and message of the book, they concluded that the difficulties will be assisted by a hermeneutic solution. Therefore in this position hermeneutic considered as a method to understand the scriptural text. Hermeneutic in a nutshell is the process of changing the ignorance to knowing and understanding (Gadamer in Palmer et al, 1969: 3). Hermeneutics can be interpreted simply as a textual interpretation or finding meaning.

According to Byrne (2001), hermeneutic can: (1) textual analysis method that emphasizes influence socio-cultural qualitative and interpretation. (2) the hermeneutic can be used to show a hidden meaning by associating with the interpretation of text. (3) the hermeneutic work through analysis to find a new perspective so that can be used to gain an understanding of human nature.

4. Result and Discussion

4.1 Sedulur Papat Kalimo Pancer as the Platform

Javanese culture known as noble culture laden. Sartini (2009) stated that Javanese culture has many symbols, and people have to interpret the symbol first, to get the meaning of the symbol. "Sadulur papat kalima pancer" is the philosophy of Java that describes how people can maintain a private life but still be wise. The term "sedulur papat" is a reflection of the four energy or potential need humans to survive.

According Eltivia (2013), the philosophy sedulur papat kalima pancer underlying character accountant. Sedulur papat consists of watman, wahnah, rahman and ariman. Watman is a reflection of anxiety in carrying out his duties. An
accountant will have anxiety cannot do the task based on standard and ethics. Furthermore, keeping wahmah inside accountant can avoid mistakes, because accountants are required to be careful in completing tasks. Thus, watman inside accountant will encourage wahmah. An accountant should also have a spirit and a high work ethic as rahman. So an accountant can ultimately have sustainable work as ariman. This fourth of sedulur can be present in every accountant, when the accountant has pancer (consciousness). The importance of consciousness, because accountants often face the dilemma of ethical decision making.

Sadulur papat kalima pancer philosophy also reflected in Punokawan figures in Javanese puppet show. Each figure has its own character that describe human character should be. It has four figures that representing the creativity, sense, intention, and effort of a man. When the four figures are united then the goals and ideals that are expected to be realized, denoted as the knight.

When the accountants can synergize the creativity, sense, intention, and effort in harmony, they will be a superior person and competent in their duties. Accountant who has creativity is an accountant who is able to think clearly. A clear mind will encourage accountants to respond for any problems that occur. The sense of ability will help accountants to be able to cooperate with other parties. Sincerity will also encourage accountants to work selfish and encountered from opportunist act. Accountant who has the intention will be a though person, because he has will and determination. Whatever the obstacle facing, if the purpose and lofty ideals has been prepared, then it will never give up with determination. An accountant is also required to do the "work", because without the hard work of creativity, sense and intention it would be meaningless. There is a sublime philosophy in Javanese culture is sedulur papat kalima pancer.

*Sedulur papat kalima pancer* philosophy in Javanese culture is also manifest in iconic puppet, namely Semar, Gareng, Petruk and Bagong. Each icon has its own characteristics brackish the noble character of human reflection. Semar has distinctive characteristics, a symbol of determination in the intention or the will and whim. Eyes seeped like a sick person's eyes and a distinctive sound, indicating that Semar is an idealistic and have the will and determination that never in doubt. Gareng who had a sharp eye and squint symbolizes creativity in thinking. Walked with a limp leg portrays the tortuous mind in creation. Petruk is a symbol of the will, the desire, which is described in his hands. If moved, the arms are like two people who work well together. Hand pointing forward, choose what you want, hands clasped tightly behind what has been selected. While Bagong with two hands five fingers wide open, it means always willing to work hard. The fourth icon when examined more a reflection of the philosophy applied that creativity, sense, intention and effort.
**Accountant Character and Javaneese Culture**

The ethical principles on the code of conduct Indonesian accountant is: profession responsibility, public interest, integrity, objectivity, competence and prudence, secrecy, professional behavior, and technical standard. Those principles should be embedded in the accountant character.

Profession responsibility means, each member must always use a moral and professional in all activities they do. Because each accountant have significant roles in society, so they have to make good cooperate with fellow members to professional development accounting, guard public trust and run responsibility profession.

Accountant should honor the public trust and serve the public interest. Profession accountant holding an important role to play in the community, where public of a profession accountant consisting of clients, the credit, the government, employer, employees, investors, the business world and financial, and other parties.

Accountant also should have integrity, as the integrity is the key element to catch the professional recognition. Integrity could be achieved when the accountant honest, hear his heart, and has no desire to personal financial or nonfinancial gain.

Each accountant also has to keep objectivity, and free from a conflict of interest in fulfillment of an professional obligation. Objectivity is the quality of a value for a service rendered members. The principle of objectivity requires a member of be fair, impartial, honest intellectually, not prejudiced or bias, and free from a conflict of interest or under the influence of the other hand.

Competence obtained through education and experience. The accountants have an obligation to implement professional services properly according to his competence, in the interest of users and consistent with professional responsibility to the public. Competences show the achievement and maintenance levels the understanding and knowledge that allows the accountants to grant the services.

Each accountant must respect the information obtained for perform the services of professional and not allowed to use or expressing the information without the consent. The secrecy continues even after the relationship between accountant and clients or providers ended.

Accountant should behave consistent with reputation the profession good and avoid actions that can make the accountant profession being discredited. Obligation to get away from behaviors that can discredit profession to be protected by a member of a embodiment responsibility of the recipients of these services, third party, other members, staff, employer and the general public.

Every accountant must implement professional services in accordance with standard of technical and professional standards relevant. In accordance with his skill
and carefully, accountant have an obligation to carry out the mission of services for beneficiaries said assignment in line with the principle of integrity and objectivity.

Each character compared with the character sublime in java culture, can be described in the following picture:

![Character Comparison Diagram](Image)

**Picture 1. Accountant Character and Javaneese Culture Character**

**Accounting Education and Culture**

Based on the result and analysis, the accountant character more need sense and intention aspect. Although it still need creativity and effort aspect. It does show, that during the time that accounting education is still lacking on produce the good accountant, because only concentrate on the aspects of competence and knowledge of the technical standards. The other aspects that characterize the accountant also needs to be sharpened. The accountant should have creativity, sense, intention, and effort character. The accounting education system should make the accountant can achieve those aspects.

Ekasari (2014) states that accounting education needs to rehumanized. Because the
education system has produced the accountant become a capitalist, materialistic, individualistic, consumerist, kariris and anthropocentric. Referring to that statement, the behavior of accountants today are likely to capitalist, materialistic, individualistic, consumerist, and anthropocentric. Behavior is exactly what needs to be changed fundamentally.

Furthermore, Triyuwono (2010) states that education Accounting for this lies in the power market, foolish man, positivistic science, and intellectual intelligence. It needs a third eye that can rid the Accounting education from the learning process which tends to form a human into a materialistic, opportunistic and capitalists.

Learning techniques need to be applied not only sharpening competence, but also able to drive to sharpen the sense, intention, and the effort. So the graduates can be the accountant that have those characters.

V. Conclusion

Based on the analysis and discussion in this study, culture and accounting education can make harmonization. Even culture can fill the empty space to set up a character accountants become accountants who have integrity and professional.

Accounting education needs to focus on aspects beyond the competence, namely sense, intention and efforts. This can be accomplished by changing the teaching method.

This study has limitations, did not examine what methods are appropriate and can be applied in teaching to incorporate aspects of the cultural value. This will be an opportunity for the next research, to examine whether the more appropriate method to incorporate cultural values in the educational process

REFERENCES


