

## DESIGNING THE ACCOUNTING PROFESSIONAL CODE OF ETHICS BASED ON THE LOCAL WISDOM OF THE GAYO COMMUNITY

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### *Abstract*

*The accountant's code of ethics provides accountants with dealing with clients, the public, and other accountants. Although there is already a code of ethics that regulates the accounting profession, cases of violations of professional ethics involving accountants still occur. The concept of ethics cannot be just a standard of professional code of ethics, and ethics must be full of values and meanings. Ethics is found in culture because culture is a value rooted in people's lives to regulate the order of people's lives themselves. The local wisdom value system of the Gayo community has a conventional value system: mukemel (self-esteem), tertip (orderly), setie (faithful), semayang-gemasih (affection), mutentu (useful), amanah (trustworthy), genap mupakat (colloquy), alang tulung (help each other), and bersikekemelen (competitive). The results show that the Gayo community's conventional value system is relevant to the basic principles of professional accountant ethics. Mutentu values are relevant to the principle of integrity, amanah values are relevant to the principle of objectivity and professional competence and due care, setie values are appropriate to maintaining confidentiality, and tertip values are relevant to the principles of professional behavior. Meanwhile, the values of semayang gemasih, alang tulung, genap mupakat, and bersikekemelen are the basic values that form the foundation for the values of mutentu, amanah, setie and tertip. Furthermore, mukemel value is the final behavior expected from an accountant as a manifestation professional accountant ethics.*

**Keywords:** Code of Ethics, Accountants, Local Wisdom

### **1. Introduction**

Behave ethically is the expectation of society everywhere, which this public expectation is no exception for professionals, including those engaged in accounting services. This public expectation implies that accountants need to rely on ethical signs in carrying out their work. Because accountants have a relational function in both companies and government institutions, namely: auditing the flow of company management as management accountants, examining state finances as public accountants, or auditing company finances as internal and external auditors. In carrying out these tasks, accountants require ethical competence.

The accounting profession is vulnerable to violations because of so many temptations, which this temptation comes from two interests,

namely corporate interests and personal interests. On the one hand, accountants have implications for companies or institutions in the public's eyes. On the other hand, accountants face various threats from within themselves, such as personal interests, and from outside, such as intimidation and family interests (Sihotang, 2009). Some of the violations that accountants may commit include ethical violations by public accountants, which can be giving an unqualified opinion for financial statements that do not meet specific qualifications according to the norms of accountant examination or the Professional Standards of Public Accountants (SPAP). Ethical violations by internal accountants can be in the form of engineering accounting data to show the company's financial performance to appear better than it is. Meanwhile, ethical

violations committed by government accountants can be in the form of improper are obtaining in implementation of audit duties because of specific additional incentives from parties whose financial statements audited.

The accountant's code of ethics is a system of moral principles and implementation of rules that guide accountants in dealing with clients, the public, and other accountants of the same profession. Code of ethics is a tool or means to offered confidence to clients, users of financial statements, and the public about the quality or quality of services provided by accountants. The accountant's code of ethics is needed to limit an accountant from violations so that problems do not occur that can harm the wider community. In Indonesia, the code of ethics for the accounting profession is regulated in the Indonesian Accountants Code of Ethics, which in the process of its preparation involved the Indonesian Institute of Accountants (IAI), the Indonesian Institute of Certified Public Accountants (IAPI), and the Indonesian Management Accountants Association (IAMI).

Although there is already a code of ethics that regulates the accounting profession, violations of professional ethics involving accountants still occur, as in the case of PT. Garuda Indonesia (Persero) Tbk., based on the Financial Audit Board (BPK), carried out financial engineering or financial engineering in the 2018 financial statements and other cases that occurred previously. Ludigdo & Kamayanti tries to understand why many accountants commit unethical actions when viewed culturally. Culture itself is used as a value brought by a nation. The existence of a culture and the application of applicable rules should prevent unethical behavior from accountants (Ludigdo & Kamayanti, 2012).

Furthermore, research from Adi Saputra suggests the performance and satisfaction of internal auditors who have the values of Tri Hita Karana. This study states that the values that exist in Tri Hita Karana contribute to the locus of control of the auditors and improve performance and their satisfaction (Adi et al., 2012). The illustration that cultural and spiritual values are firmly attached to work-life and maintain harmony between professional ethics

and the spiritual work environment. The concept of ethics cannot be just a standard code of professional ethics. Ethics must be internalized by every individual who is a subject in the world of accounting. Ethics must be full of values and meanings, and we can seek and find these ethics in culture.

The concept of ethics cannot be just a standard code of professional ethics. Ethics must be internalized by every individual who is a subject in the world of accounting. Ethics must be full of values and meanings, and we can look for and find these ethics in culture because culture is values rooted in people's lives to regulate the order of people's lives themselves. In this article, the author raises the value system of the local wisdom of the Gayo community, which is the majority ethnic group that inhabits the area of Central Aceh Regency. Central Aceh is one out of five districts/cities in Aceh that has received the title of Unqualified (Wajar Tanpa Pengecualian/WTP) from the Supreme Audit Agency (Badan Pemeriksaan Keuangan) of the Republic of Indonesia for the last seven years (Maulina et al., 2019). In the Gayo community, there is a conventional value system that includes: *mukemel* (self-respect), *tertip* (orderly), *setie* (faithful), *semayang-gemasih* (compassion), *mutentu* (effective), *amanah* (trustworthy), *genap mupakat* (deliberation), *alang tulung* (help each other), and *bersikekemelen* (competitive).

Based on the description above, enforcement of the accountant's code of ethics compliance must take into account the cultural aspects involved are values rooted in people's lives, in this case, the culture of the Gayo community. So this study will examine the relevance of the Gayo conventional value system with the accountant's code of ethics and propose the design and development of a code of ethics for accountants based on the local wisdom of the Gayo community.

## 2. Literature Review

The code of ethics is an instrument for increasing social responsibility, intended to clarify the norms and values that the organization wants to uphold (Curtis & Williams, 2015). Professional ethics shows that

a profession has a high moral commitment, usually stated in particular rules that guide everyone who carries out the profession. This rule is a game rule in carrying out or carrying out the profession, which is usually referred to as a code of ethics that every professional must be fulfilled and obey. Every profession that provides services to the community must have a code of ethics that regulates professional behavior.

The Indonesian Accountant Code of Ethics is adopted from the Handbook of International Code of Ethics for Professional Accountants 2018 edition published by the International Ethics Standard Board for Accountants (IESBA) of the International Federation of Accountants (IFAC). As one of the founders and members of IFAC, the Indonesian Institute of Accountants (IAI) is obliged to comply with the code of ethics as part of its compliance (statements of membership of obligation). In the process of compiling the Indonesian Accountant Code of Ethics, IAI collaborated with the Indonesian Institute of Certified Public Accountants (IAPI) and the Indonesian Management Accountants Association (IAMI) based on the Memorandum of Understanding between IAI, IAPI, and IAMI on Cooperation in the development of the Accountant profession in Indonesia supported by the PPPK of the Ministry of Finance (IAI, 2020).

The code of ethics of Indonesian Accountants contains five fundamental ethical principles: 1) Integrity: Accountants must adhere to the principle of integrity, which requires Accountants to be straightforward and honest in all professional and business relationships. Integrity also implies being forthright and always telling the truth. 2) Objectivity: Accountants must adhere to the principle of objectivity which requires the Accountant not to compromise professional or business judgment due to bias, conflict of interest, or undue influence of other parties. 3) Professional Competence and Due Care: Accountants must comply with professional competence and due care principles. The Accountant must achieve and maintain professional knowledge and expertise at the level required to ensure that the client or the

organization where he works receive competent professional services based on the latest technical standards and following applicable laws and regulations. Applies and acts conscientiously and following applicable professional and technical standards. 4) Confidentiality: Accountants must comply with the principle of confidentiality, which requires Accountants to maintain the confidentiality of information obtained from professional and business relationships. 5) Professional Conduct: Accountants must adhere to the principles of professional conduct, which requires Accountants to comply with applicable laws and regulations and avoid any behavior that is known or should be known that could discredit the profession. Accountants must not engage in any business, occupation, or activity that is known to impair or is likely to harm the profession's integrity, objectivity, or reputation, and the results are inconsistent with ethical principles (IAI, 2020).

Culture comes from the Sanskrit "budhayah," which is the plural form of "budhi" which means mind or reason. Therefore, culture is a set of values that underlie all actions, goals, and visions of every individual who lives in a particular group (society) (Triantoro, 2008). Like other social science, humans form accounting in a specific cultural group. The values in that culture also influence the formation of the character of accounting science. In other words, accounting is shaped by the environment through very complex social interactions (Sylvia, 2014). The cultural group that forms accounting, in this case, is the culture of capitalism. Capitalism is built on three central values: materialism, individualism, and utilitarianism. Materialism is a paradigm that says that life consists only of matter. All things are matter, and every phenomenon is born only from the interaction of matter. Materialism does not acknowledge the existence of a reality outside the material reality, which is commonly called spiritual/transcendental reality. Individualism is a paradigm derived from the materialism paradigm. This paradigm focuses on the interests of individuals rather than groups. The most important thing is individual interest. Agency theory, which is popularly used

in research in accounting, was born from this paradigm that is very dominant in the culture of capitalism. While utilitarianism can be a combination of materialism and individualism, this paradigm states that the only goal of human life is to satisfy their needs. This paradigm accommodates and encourages unlimited human greed. In accounting, this paradigm translates into profitability, which is the company's primary goal is to maximize profitability. Monopoly practices carried out by a company, and other violations lead to this paradigm (Faisal, 2016).

The three paradigms that become values in capitalism lead to severe ethical problems in accounting circles. The assumptions built by capitalism about people and reality are not entirely wrong. However, these assumptions only see humans on one side and not see from the other side. Although accounting standard-setting institutions such as the Indonesian Institute of Accountants (IAI) have compiled and established a set of rules called the accountant's code of ethics, violations of the code of ethics continue to occur, which this is because ethics is not something that is outside of humans. Ethics is a set of values embedded in humans in the form of potential, so if you ignore the ethical aspects, in the form of individualism.

The code of ethics set by accounting standard-setting institutions, such as IAI, must be built on a paradigmatic foundation that recognizes that humans are individual and communal. Humans are not only material beings but also spiritual beings. In other words, there needs to be a paradigm shift in the realm of accounting studies. An accountant cannot be separated from ethics, culture, morality, and religion. Understanding accounting as an activity of recording, summarizing, classifying, and producing financial reports has made accountants and accounting deal only with technical problems. Even ethics are forgotten by accountants when carrying out their profession (Ludigdo, 2007).

The concept of ethics cannot be just a standard code of professional ethics. Ethics must be internalized by every individual who is a subject in the world of accounting. An ethic that is dry of meaning and value must be

replaced with an ethic that requires value and importance, and that ethic can be searched for and found in our own culture.

### 3. Research Method

This study uses qualitative research methods in an interpretive paradigm. Qualitative research essentially observes people in their environment interacting with them, trying to understand their language and interpretation of the world around them (Nasution, 2003). While the interpretive paradigm, according to Burrell and Morgan (1997), uses the perspective of nominalists. Who see social reality as something that is only a label, name, or concept used to construct reality, and is not something real, but only the naming of something created by humans, or is a product of man himself. Thus, social reality is in humans, so it is subjective, not objective. Meanwhile, according to Triyuwono (2009), the interpretive paradigm emphasizes the meaning or interpretation of a person to a symbol. The quality of theory in this paradigm is measured by its ability to interpret and is more likely to reveal local findings.

This study uses culture as a medium for interpreting the code of ethics of the accounting profession. The cultural value used as a paradigm of meaning is the local wisdom of the Gayo community, namely the traditional value system of the Gayo community. Data related to the traditional values of the Gayo community were obtained through interviews with traditional leaders, also collected from literature, both books, and other relevant scientific works. At the same time, the code of ethics used in this study is the code of ethics for Indonesian Accountants compiled by the Indonesian Institute of Accountants (IAI). The traditional values of the Gayo people are then juxtaposed with the Indonesian Accountant's code of ethics to see their relevance which is obtained through interviews with accountants. The use of the Gayo community's conventional value system as a paradigm in this study was carried out in the hope that it could be an alternative for developing a code of ethics for the accounting profession that adopts local wisdom and develops accounting literature for academics. Cultural adoption in the development of

accounting literature needs to be done to bring accounting closer to the cultural reality embraced by society.

#### 4. Results and Discussion

##### 4.1. The Value of Gayo Community Local Wisdom and Its Relevance to the Accountant Professional Code of Ethics

The Gayo cultural value system is the primary value system in practicing and implementing cultural values, a benchmark for the practice of cultural values found in the Gayo community. The cultural values referred to according to Yunus Melalatoa are as follows (Ibrahim & Pinan, 2010):

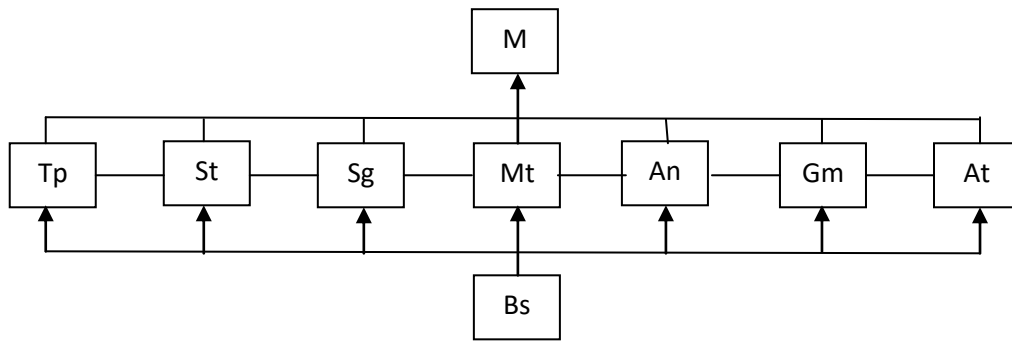


Figure 1. Gayo Community Cultural Value System

Description:

- M : *Mukemel* (Self esteem)
- Tp : *Tertip* (Orderly)
- St : *Setie* (Faithful)
- Sg : *Semayang-Gemasih* (Affection)
- Mt : *Mutentu* (Useful)
- An : *Amanah* (Trustworthy)
- Gm : *Genap mupakat* (Colloquy)
- At : *Alang Tulung* (Help each other)
- Bs : *Bersikkemelen* (Competitive).

The following is a description of the Gayo cultural value system and its relevance to the accountant's code of ethics:

**a. Mukemel (Self-Esteem)**

*Mukemel* is a shame that must be owned and instilled in every person. The Gayo community highly upholds the value of shame. The essence of Gayo customary law (*edet*) is morals (*perange*) with one way of instilling guilt. This shame gives birth to good morals. *Mukemel* in the sense of shame if you make a mistake and shame if you do something against Islam and Gayo Culture (Ali, 2019).

If it is associated with the accounting profession, an accountant will feel ashamed if he violates his professional ethics. Therefore, the researcher sees the

relevance of this *mukemel* value to compliance with the accountant's code of ethics. According to Panetir Bungkes, one of the accountants who was the respondent said:

*“Mukemel is to instill a sense of shame if one makes a mistake, meaning that people will be ashamed if they do not comply with the rules. For an accountant, the ethics of the accounting profession is a guide or guidelines that an accountant must follow, so it is a shame for an accountant to violate the code of ethics of the accounting profession. So, an accountant who acts and works following the ethics of the accounting profession, if it is associated with the term Gayo community, the accountant is referred to as a mukemel*

accountant. (Panetir Bungkes, November 22, 2021)

In line with the above, according to Lukmannulhaqim, who is also an accountant explained:

*"The basic principles of ethics set the standard of behavior expected of an accountant. Therefore, every Accountant must comply with every basic ethical principle, including integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. An accountant who behaves following these basic principles is said to be an accountant who complies with the code of ethics. This Accountant is said to be an accountant who applies mukemel values.*(Lukmannulhaqim, November 24, 2021)

Ethics is one of the main elements for accountants in carrying out professional activities. Accountants have a responsibility to act in the public interest. Accountants' code of ethics is a guideline for all accountants. The accountant's compliance with the professional code of ethics will increase public trust and increase the accountant's contribution to the public interest. In the local wisdom of the Gayo community, the accountant's compliance with the professional code of ethics has relevance to the value of *mukemel*.

#### **b. Tertip (Orderly)**

This concept means that your social will be noble if you live regularly and follow the rules. The most important members of the Gayo community consist of *petanah* (obedient), *meriti* (tidy order), and *pemelie* (mutual respect). *Tertip* is reflected in regularity in all aspects of life, being organized, structured, and even disciplined. As explained by Mr. Bentara Linge in the following *peri mestike* Gayo:

*"Gayo customary law orders that village meetings must have the most ethical values as described in the peri mestike Gayo, namely: "tertipe bermajlis, umet bermulie", (orderly in the assembly, noble ummah).*

*Meaning that when there is a meeting, then each party must respect each other, take care of each other's words, because in essence when we respect other people, then we will also be respected, by practicing the most important values in life, then their lives will be obedient, orderly and neatly arranged which is the basis of ethics, courtesy".* (Bentara Linge, November 8, 2021)

The researcher sees the relevance of these top values with the fifth basic principle of accountant ethics, namely professional behavior, which is in line with the results of an interview with Panetir Bungkes, who said:

*"Professional behavior in the accountant's code of ethics means complying with applicable rules and avoiding conduct that discredits accountants. This meaning is very relevant to the definition contained tertip in the Gayo moral values, where tertip mean obedience, order, and mutual respect. Observation and regular means of obeying the rules while respecting each other include maintaining the accounting profession's good name or avoiding behavior that can make the accounting profession credential.* (Panetir Bungkes, November 22, 2021)

The fifth fundamental principle of accountant ethics is professional behavior (Indonesian Accountant Code of Ethics, Section 110.1-A1), which means complying with applicable laws and regulations and avoiding any behavior known by the accountant that might discredit the accountant profession. The behavior of complying with these regulations is in line with *tertipe* values in the Gayo people's customs which mean obedience, order and can also be interpreted as a discipline.

#### **c. Setie (Faithful)**

In life, we need to be faithful to each other and love "*setie murip gemasih papa*". *Setie* has a wide range, such as *setie* from parents to children (optimizing affection), *setie* from children to parents (filial piety),

*setie* to teachers (thanks and respects), *setie* to husband and wife. There is often a Gayo adagio, "*ike ate magpie ate, ungkepe feels like gule, ike ate gere, magpie ate Bawalpe, disne lagu bangke,*" (When the hearts are united, the rimbang fruit is like delicious curry, if the hearts are not united, the big fish are like carrion), *setie* to the environment, *setie* to religion, country. *Semayang: kasih enti lanih, sayang enti lelang* (do not love others too late, do not be sad either). This shows that a person must have a high level of affection.

In the opinion of researchers, this *setie* cultural value is relevant to the basic principle of confidentiality. One of the interviewees said:

*"Setie in Gayo culture can be interpreted with very high loyalty, if someone is loyal in his work, he will try to make various efforts to do his job as well as possible, loyal here includes maintaining the confidentiality of information related to the work being done. So, setie here has relevance to the principle of maintaining confidentiality in the accountant's code of ethics"*. (Ikhwan Noviard, 23 November 2021)

An Accountant must comply with the principle of confidentiality (Code of Ethics for Indonesian Accountants, Section 110.1-A1), which requires the Accountant to maintain the confidentiality of information obtained due to professional and business relationships. The principle of confidentiality is a form of protection of the public interest because it facilitates the free flow of information from the client or employing organization to the Accountant with the understanding that organization information will not disclose to third parties. However, an Accountant will disclose such information if required by law, permitted by the client or employing organization, or there is a professional obligation or right to declare otherwise. Therefore, the value of *setie* in the local wisdom of the Gayo community has relevance to the principle of confidentiality.

#### d. *Semayang Gemasih* (Affection)

*Semayang gemasih* is the nature of loving each other, in the sense of having to love each other and love each other. The nature of love will give birth to goodness. Kindness helps someone because of love, which will positively influence the recipient. As explained by Mr. Ibnu Hajar in the *peri mestike* Gayo, namely:

*"Setie murip, gemasih papa (faithful to live, love to love), means that in Gayo society, it is recommended to have faithfulness in life and love one another. A harmonious life will be established in the family and community life loyalty and affection.* (Ibnu Hajar, November 9, 2021)

From the description above, it can be seen that the values of *setie* and *gemasih* are two things that cannot be separated, people who have a sense of *gemasih* will give birth to a sense of *setie* to themselves. Humans are social creatures who cannot stand alone but need each other. Therefore, between humans, one must love each other, which in the local wisdom of the Gayo community is interpreted as *semayang gemasih*.

Suppose we look at its relevance to the accountant's code of ethics. The value of *semayang gemasih* is not directly related to one of the basic principles of accountant ethics. However, this value is the fundamental value that forms the foundation for the birth of *setie* values that are relevant to the principle of confidentiality, which is in line with what one respondent explained as follows:

*"In the accountant's code of ethics, in the general section on compliance with the code of ethics, it is stated that the distinguishing feature of the accounting profession is its willingness to accept responsibility for acting in the public interest, so it means that accountants work to protect the public interest. It is love for others that underlies the willingness of an accountant to accept the responsibilities of the profession. If we relate it to the traditional values of the Gayo people, this*

*is what is said with the gemasih semayang, which will later bear the value of loyalty (setie).* (Ikhwan Noviardi, 23 November 2021)

The critical point drawn from the description above is that the value of *semayang gemasih* (affection) is the value that underlies the willingness of an accountant to accept responsibility for protecting the public interest (Indonesian Accountant Code of Ethics, Section 100.1-A1). Later, the value of *semayang gemasih* will lead to the *setie* value of an Accountant to the public and its stakeholders.

**e. Mutentu (Useful)**

*Mutentu* traits are more directed to a person's personality. A certain person will become a star in his village and is liked by members of the surrounding community because of his commendable temperament, diligent work, painstaking, polite, patient, virtuous, and other commendable attitudes. Someone certain, it is certain that the person has the following characteristics (Ibrahim & Pinan, 2010):

- 1) *Bidik* i.e. quickly and precisely do something useful.
- 2) *Mersik* is courageous, patient, steadfast, and resistant to testing in the face of risks, challenges, trials, or calamities in the business process.
- 3) *Cerdik* is knowledgeable, good at understanding situations, skilled in doing something, and wise in solving problems.
- 4) *Lisik* is to plan and earnestly carry out charity.

The traditional values above show that someone at work must show sincerity and seriousness, in work must be totality. Usually someone who works with high sincerity will be liked and can have a prestigious position.

The researcher sees this quality value as relevant to the basic principles of integrity in the accountant's code of ethics. Lukmannulhaqim, an accountant, said:

*“Mutentu is integrity, a person is called mutentu if he is bidik, mersik, cerdik and lisik. Bidik is fast and precise, mersik is resistant in various situations, cerdik is knowledgeable and skilled in solving problems, while lisik is serious. This value is certainly closely related to integrity, which can be interpreted as an honest person with a strong character.”* (Lukmannulhaqim, November 24, 2021)

An Accountant must comply with the principle of integrity (Indonesian Accountant Code of Ethics, Section 110.1-A1), which requires Accountants to be straightforward and honest in all professional and business relationships. Someone with integrity will fulfill commitments, show honesty and do things consistently. This principle is undoubtedly in line with the *mutentu* values in the Gayo community which are reflected in the attitude of *bidik, mersik, cerdik, and lisik*.

**f. Amanah (Trustworthy)**

*Amanah* is related to the compatibility between speech and action. *Amanah* is the harmony between ideality and reality. The nature of *amanah* is a proof in carrying out the task of faith given to someone in carrying out responsibilities. The proverb in this case: *kukur amat terguk ke, akang amat tarbekase, jema jema amat tar ling e*, (Balam birds are known from their chirping, deer are known from their scars, someone from their words) this means that the validity is by seeing what they say or what they see. *Munimang enti angik, munyuket enti lancung* (weighing on the balance sheet must be precise, measuring neither more nor less) (Pinan, 1993).

Researchers see the value of this trust has relevance to 2 (two) basic principles of accountant ethics, namely objectivity, and professional competence and prudence. Ikhwan Noviardi, an accountant, explained:

*“The value of amanah is relevant to the principles of competence and professional prudence, trust can be interpreted with prudence in carrying out responsibilities,*



*this prudence is realized by carrying out responsibilities according to the rules and in accordance with the competencies possessed. This is in line with the peri mestike Gayo "Tingkis ulak ku bide, sesat ulak ku dene" which means that if a job is wrong, it will be corrected immediately, and if a job has gone astray, it should immediately return to the right path".* (Ikhwan Noviard, 23 November 2021)

Meanwhile, Lukmannulhaqim sees it from a different perspective, where according to him, the value of this trust is more relevant to the principle of objectivity.

*"One of the values of this amanah is reflected in the peri mestike Gayo "Munimang enti angik, munyuket enti lancung" which means weighing on the balance sheet must be right, measuring neither more nor less. We can understand the meaning in line with objectivity, an accountant must be objective in acting. Accountants do not compromise professional or business judgment because of bias, conflict of interest, or undue influence of others. So Amanah is objectivity."* (Lukmannulhaqim, November 24, 2021)

From the description above, the researcher concludes that the value of *amanah* contained in the local wisdom of the Gayo community has relevance to the principles of objectivity and professional competence and prudence in the accountant's code of ethics (Indonesian Accountant Code of Ethics, Section 110.1-A1). A *amanah* accountant must be objective and prudent by not engaging in professional activities if a situation unduly affects his professional judgment.

#### **g. Genap Mupakat (Colloquy)**

*Genap mupakat*, also called *keramat mupakat* which comes from Arabic, which in the Qur'an is called *muwaafaqah*, which means agreeing or exchanging ideas. Deliberations are carried out to find the best solution and carry out the deliberation results. The Gayo community has the

characteristics of being a republican who is free and dares to express opinions without being too bound by the hierarchy of power, as is true in a secret society. In the perspective of the Gayo community, an essential part in deciding issues concerning the public's livelihood is carried out through deliberation (Snouck, 1996). In *genap mupakat*, the decision is made based on the consideration that is carried out. Whatever the decision is taken, a precise agreement will be followed by all parties. Because the values of Gayo customary law guide the decision taken in even consensus. The results of the decision and agreement will be carried out in a trustworthy manner by each party. We can see that *genap mupakat* has a relationship with the value of *amanah* in Gayo traditional values.

According to an accountant who became a respondent in the study explained:

*"An accountant must also apply this genap mupakat value in carrying out his profession. When an accountant is faced with an unusual situation, namely when the accountant believes that the application of certain requirements of the code of ethics can result in results that are not commensurate or that do not meet the public interest, then an Accountants are advised to consult professional associations or relevant regulators. The consultations carried out here are in line with the value of genap mupakat in the Gayo custom".*

When associated with the Accountant's code of ethics, *genap mupakat* value does not have direct relevance to one of the basic principles of Accountant ethics. Still, this value is relevant to the section on compliance with the Code of Ethics Section 100.3-A2. This explains that Accountants may face unusual circumstances, namely when Accountants believes that the application of specific requirements of the Code of Ethics may result in disproportionate outcome or that do not meet the public interest. The Accountant is advised to consult with the relevant professional

association or regulator in such circumstances.

**h. *Alang Tulung (Help Each Other)***

*Alang tulung berat bantu* is an attitude of mutual help that is carried out in the Gayo community. The *alang tulung* model in the Gayo community is *mah atur*: one of the husband or wife brings a group with the aim of helping activities or work, *bejamu* (not expecting anything in return or reward and this is limited to the family or it can also be in the community), *berumpah-umpah* ( please help by changing the day or in return), *mango lo* (no money is collected from members of this unit. They perform tasks alternately until the turn is over, *tung wages* (daily and wholesale salaries), *berlat* (help between bisn). *Alang Tulung, beret bantu , setie mate gemasih papa*, which means those who are in need or whose life is too heavy must be helped, life must be faithful and loving (Abidah, 2019).

Based on the description above, the value of *alang tulung* is related and cannot be separated from the values of *semayang-gemasih, setie* and *tertip*. It can be that humans as social beings cannot live alone but must with the help and assistance of others, people who are weak or in need must be helped, in living in the midst of society must have a sense of affection and loyalty, with a sense of affection, please helping and being loyal will create an orderly community life.

If associated with the Accountant's code of ethics, *alang tulung* concept is seen in the Indonesian Accountant's code of ethics Sector 110.2-A2. Which states: "Accountants may face a situation where complying with one of the basic ethical principles will conflict with complying with one or more other basic ethical principles. In such situations, the Accountant may consider consulting, anonymously if necessary, with: other parties in the office or organization where he works, those charged with governance, professional associations, regulators, legal

advisors". The process of asking for consideration here is the same as an accountant asking for help resolving conflicts if needed and not prohibited by laws and regulations.

**i. *Bersikekemelen (Competitive)***

*Bersikekemelen* is a value that raises the issue of competition in the sense of competing to achieve something good. The attitude that emerges from *bersikekemelen* is an attitude that contains feelings in each person, such as the phrase "why other people can and why can't I," This feeling will bring shame, which will revive the inability to become able. So, *bersikekemelen* here is competing in goodness, competing to be able to do something that he cannot do while other people can do it (Ibrahim & Pinan, 2010).

To be able to compete, one must have specific values, as explained by one of the respondents, who is a Gayo traditional figure below:

*"Being consistent is defined as competition in a good way, to be able to compete one must have capital, one of the capital is quality. If a person is qualified, then he will be able to compete with others. Because qualified people have met the criteria to be able to compete such as clever, mersik, aiming and lisik".* (M. Jusin Saleh, 9 November 2021)

The description above concluded that *mutentu* is a condition for a person to compete, so according to researchers, the value of nature is the basis for someone to be qualified (effective) as described previously. If we relate to the Accountant's code of ethics, sector 110.2-A1 explains that the basic principles of ethics set the standards of behavior expected of an Accountant. At the same time, the conceptual framework sets out the approach that an Accountant needs to adopt to comply with these basic ethical principles to gain the public trust.

#### 4.2. Designing a Code of Ethics for Accountants Based on Gayo Community Local Wisdom

After discussing the value of local wisdom of the Gayo community and their relevance to the ethics of the accounting profession, the researchers then analyzed and grouped these values into 3 (three) categories, namely:

- a. The basic values are the foundation of social relations in the Gayo community, where these values aim to create social harmony in people's lives. These values include: *Semayang gemasih*, *genap mupakat*, *alang tulung*, and *bersikekemelen*.
- b. The principles must be owned by everyone in the life of the Gayo

community. These principles are the derivation of basic values that aim to enable everyone to carry out their respective roles well in the life of society. These values include: *Setie*, *tertip*, *amanah*, and *mutenttu*.

- c. The main value that is the goal of the basic values and the principle that underlies all of them is the *mukemel* value. *Mukemel* occupies the top position because this is the goal of the Gayo community's traditional value system.

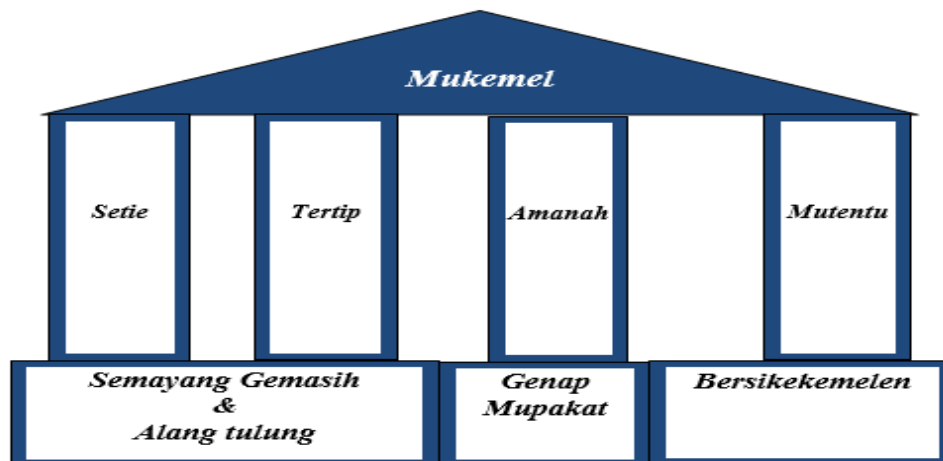
Based on the above analysis, each of the values in the Gayo custom is presented, and the principles of the Accountant's code of ethics that are relevant to them:

**Table 1. Indigenous Values of the Gayo Community and Its Relevance With the Accountant Code of Ethics**

No.	System Value Gayo custom	Basic principles Accountant Code of Ethics	Description
1.	<i>Mukemel</i>	-	Accountants Compliance with Accountants' Code of Ethics
2.	<i>Tertip</i>	Professional Behavior	-
3.	<i>Setie</i>	Keeping secrecy	-
4.	<i>Semayang-gemasih</i>	-	Be the foundation for the best and loyal values
5.	<i>Mutenttu</i>	Integrity	-
6.	<i>Amanah</i>	➤ Objectivity ➤ Professional Competence and Due Care	-
7.	<i>Genap mupakat</i>	-	Be the foundation for the value of trust
8.	<i>Alang tulung</i>	-	Be the foundation for the best and loyal values
9.	<i>Bersikekemelen</i>	-	Be the foundation for quality values

The researchers then designed the values and principle above to design a code of ethics for accountants based on the local wisdom of the Gayo community. The researcher describes the design of the accountant's code of ethics based on the local wisdom of the Gayo community with basic values as the foundation including: *semayang gemasih* and *alang tulung*,

*genap mupakat* and *bersikekemelen*. Furthermore, the principle values include: *setie*, *tertip*, *amanah*, and *mutenttu*. While the main value that became the final goal is the value of *mukemel*. The design of a code of ethics for accountants based on the local wisdom of the Gayo community can be described as follows:



**Figure 2. Designing The Accounting Professional Code of Ethics Based on The Local Wisdom of The Gayo Community**

The explanation of the philosophy of the design above begins with the basic values, namely *semayang gemasih* and *alang tulung*, *genap mupakat* and *bersikekemelen*, which can be the fundamental basis for accountants in carrying out their profession. The sector in the Accountant's code of ethics that describes behavior that is in line with the values of *Semayang Gemasih* is sector 100.1-A1 which explains the Accountant's responsibility to protect the public interest. Furthermore, the sector in the Accountant's code of ethics that describes behavior that is in line with the value of *alang tulung* is sector 110.2-A2 which explains Accountants may encounter a situation where complying with one of the basic ethical principles would conflict with complying with one or more other basic ethical principles. In such situations, the Accountant may consider consulting, anonymously if necessary, with other parties in the office or organization where he works, those charged with governance, professional associations, regulators, legal counsel. Furthermore, the *setie* and *tertipe* values are derivatives of the value of *semayang gemasih* and *alang tulung*.

Section 100.3-A2 describes that the Accountant may encounter an unusual situation where the Accountant believes

that the applying specific requirements of the Code of Ethics may result in disproportionate or do not meet the public interest. The Accountant is advised to consult with the relevant professional association or regulator in such circumstances. This behavior describes behavior in line with the value of *genap mupakat*. The value of *amanah* will be the value of the derivation of this *genap mupakat* value. Meanwhile, the sectors that describe behavior that is in line with the *bersikekemelen* values are sector 110.2-A1 which explains that the basic principles of ethics set the standards of behavior expected of an Accountant, while the conceptual framework sets out the approach that an Accountant needs to adopt to assist him in complying with these basic ethical principles The *bersikekemelen* value will later be derived into a *mutentu* value.

The subsequent philosophical explanation is the principles that must be owned by everyone in the Gayo community, namely *setie*, *tertipe*, *amanah* and *mutentu*. Combining these principles can strengthen accountants to adhere to integrity, objectivity, competence and professional prudence, confidentiality and professional behavior. The practice of *mutentu* principles is in line with the basic

principles of integrity ethics in Section 110.1-A1 (a) of the Indonesian Accountant Code of Ethics, furthermore the value of the principle of *amanah* is described in the basic principles of objectivity in Section 110.1-A1 (b) and the basic principles of professional competence and prudence in Section 110.1-A1(c). While the basic principle of confidentiality in Section 110.1-A1(d) is a reflection of the value of the principle of *setie*. Finally, the value of the principle of *tertip* is relevant to the basic principles of professional conduct in Section 110.1-A1(e).

In the Indonesian Accountant Code of Ethics Section 100.3, it is emphasized that Accountants must comply with the code of ethics. The accountant's code of ethics is a guideline for all accountants. The accountant's compliance with the professional code of ethics will increase public trust and increase the accountant's contribution to the public interest. In the local wisdom of the Gayo community, the accountant's compliance with the professional code of ethics has relevance to the value of *mukemel*.

## 5. Conclusion and Suggestions

### 5.1 Conclusion

Based on the study results, the researcher can conclude that the traditional value system of the Gayo community has relevance to the basic principles of professional ethics for accountants. The quality values have relevance to the basic principles of integrity; the value of trust has relevance to the basic principles of objectivity as well as professional competence and prudence; *setie* values have relevance to the basic principle of maintaining confidentiality; while the best values have relevance to the basic principles of professional behavior. Meanwhile, the values of *semayang gemasih* and *alang tulung*, even consensus and consistent, are the basic values that form the foundation for the values of quality, trust, loyalty, and guidance. The definite value is a derivation of the

periodic value; *Amanah* value is a derivation of an even consensus value; the values of *setie* and *tertip* are derivations of the values of *seyang gemasih* and *alang tulung*. Furthermore, the *mukemel* value is the final behavior expected from an accountant as a manifestation of the application of professional accountant ethics.

The relevance of the Gayo community's conventional value system with the basic principles of the accountant's code of ethics makes the local wisdom of the Gayo community can be used as the design of the professional code of ethics for accountants. The design of the code of ethics for accountants based on the local wisdom of the Gayo community is expected to be internalized by every individual who is a subject in the world of accounting. Which is full of values and meanings because it comes from a culture, which is the values rooted in people's lives to regulate the order of people's lives themselves.

### 5.2 Suggestions

This study only analyzes the cultural relevance to Part 1 (one) Compliance with the Code of Ethics of the Indonesian Accountant Code of Ethics. Therefore, to develop and complete this research further, the suggestion put forward by the researcher is to add a more specific relevance analysis with other parts of the Indonesian Accountant Code of Ethics so that comprehensive results are obtained. Furthermore, the next research can also examine the cultural and ethical issues of the accountant profession by seeking new views from informants, accountants, and other humanists.

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