

Auditor with the Javanese Characters and Non Javanese in Audit Firm: Conflict of Interest

Krisna Damayanti, Lilis Ardini

Abstract—Many issues about the relationship between auditors in auditing practices with its stakeholders often heard. It appears in perspectives of bringing out the variety of phenomena affecting from the audit practice of greed and not appreciating from the independency of the audit profession and professional code of ethics. It becomes a logical consequence in practicing of capitalism in accounting. The main purpose of this article would like to uncover the existing auditing practices in Indonesia, especially in Java that associated with a strong influence of Javanese culture with reluctant ("shy", politely, "legowo (gratefully accepted)", "ngemong" (friendly), "not mentholo" (lenient), "tepo seliro" (tolerance), "ngajeni" (respectful), "acquiescent" and also reveals its relationships with Non Javanese culture in facing the conflict of interest in practical of auditing world. The method used by interpretive approach that emphasizes the role of language, interpret and understand and see social reality as something other than a label, name or concept. Global practices in auditing of each country have particular cultures that affect the standard set by those regulatory standards results the adaptation of IAS. The majority of parties in Indonesia is dominated by Javanese racial regulators, so Java culture is embedded in every audit practices and those conditions in Java leads auditors in having similar behaviour, sometimes interfere with standard Java code of conduct must be executed by an auditor. Auditors who live in Java have the characters of Javanese culture that is hard to avoid in the audit practice. However, practically, the auditors still are relevant in their profession.

Keywords—Auditors, java, character, profession, code of ethics, client.

I. INTRODUCTION

THE relationship between auditors and stakeholders arises many issues in auditing practices that creates many conflicts of interest among parties. It leads to form the perspectives of the variety of phenomena resulting from the audit practice of greed and not appreciating from the independency in the world of audit profession that relate to the professional code of ethics. Those phenomena become a logical consequence in practicing the capitalism in the world of accounting [1]. The corruption of the form of the traditional social order that loaded in values and norms has been reflecting in the existence of capitalism. The growing of the form of capitalism that puts the mainstream egocentric is concerned only by profit (profit-oriented), lightly consideration for the condition of the auditor's professionalism. Thus covert practices that only meet the standard requirements, lacking of control only for achieving

the profit maximization. Mainstream of capitalism with its ego head reflected in the form of income. The eyes of the human heart are enclosed by the world that undermines the existing order in condition of high sense of self-centred.

However practically it is proper accounting values in existing accounting ethics. Generally ethical values according to [2] consist of five aspects that are, fairness, ethics, honesty, social responsibility, and Truths. The fifth aspect is an important element in the accounting morality. The five aspects worldly of professionalism auditor also required to be applied. The human and professional activities of auditors balancing shall be preserved thus it is not appear greedy or called as a greedy nature.

Auditing practices globally in many countries have particular cultures that affect the standard set by those regulatory standards that resulting from the adaptation of IAS. The Javanese racial regulators in Indonesia dominate the majority of parties that embedded in every audit practices and those conditions leads auditors in having similar behaviour particularly in Java, so sometimes it mixed with standard and the code of conduct that must be executed by an auditor. The Javanese cultures have bounded auditors who live in Java and makes the Java characters is hard to be avoided in the audit practice. The change in the perception of the auditing approach in the process of auditing practices is influenced by Javanese culture in favour of the standard code of ethics. In the field of searching of information or tests are executed, for instance testing of the company's internal control, audit evidence confirmation and others is generally is influenced by Javanese culture and had an impacts on auditor behaviour during it occurs. In addition to the auditor's point of view on the behaviour of the Code of Professional Ethics [3] and SAS No. 82: Consideration of Fraud in a Financial Statement Audit [3] described about the auditor responsibilities in the audit activities, in sensitive situations, the auditor is tackled with that pose ethical dilemmas in collecting audit evidence.

The environment while the condition in which the auditor existed cannot be separated from a professional auditor, who can understand and be sensitive to ethical issues. A strong relationship with the culture has a huge impact of environmental influences on personal values. Behaviour effort is a reflection of personal characteristics that are also influenced by the environment [4]; this means that an auditor's behaviour illustrates the characteristics of a professionalism that cannot be separated from the environment. It also could mean that culture affects the behaviour or attitude of a person who carries through the values as well as carries through the surrounding environment. It is in the spotlight researchers to

Krisna Damayanti and Lilis Ardini are with STIESIA School of Economics Surabaya Indonesia (phone: 62-31-5947505, 5947840; fax: 62-31-5932218; e-mail: krisnadamayanti2013@gmail.com, lilis.ardini@gmail.com).

determine the auditors who live in Java. Moreover the cultural domination impact on the behaviour of individuals and corporate in business world [5]. The main concern of this occurrence is when the auditor was gathering evidence that will be an obstacle to the Javanese culture that similar with "sungkan" (hesitating) and "not mentholo" (lenient). Maintaining the social harmony between the auditor and the client, then the relationship is influenced by two basic principles that explain the ideas of Java on the good life avoidance of conflict and respect at the core purpose of Javanese culture. Research on the characteristics of the auditor has a lot to do, but research is still limited to the evidentiary effect on audit quality characteristics [6], [7] meanwhile audits quality is also needed to consider the demographic, cultural, intellectual and behavioural level. Considered important to know the characteristics of Java auditors, the researcher tried to uncover through interpretive paradigm in understanding, interpreting and understanding, this study will also be developed by researchers through earlier theories that ethno methodology.

It is based on the phenomenon above and then linked to the characteristics of an auditor that this profession becomes important when the auditor dealing with its stakeholders that generally also not having the characters of Java. So this situation requires special attention in developing the audit profession that character without having to override the culture and environment that have been raised

Based on Code of Professional Ethics of Certified Public Accountants [8], [9] explained that auditor as a profession is bounded with five basic principles of ethics that are integrity, objectivity, competence and accuracy, professional prudence, confidentiality and professional behaviour. This Code will affect the behaviour and actions of auditors when applied by auditors who are domiciled in Java. As a result from the above phenomenon it draw the line to explore how Javanese culture in practice relates to the auditor's professional code of conduct with its stakeholders (Non Javanese).

There are requirements needed to be a shift in perspective to approach the process of auditing the audit practice which is influenced by Javanese culture in favour of the standard code of ethics. Javanese culture had an impact on auditor behaviour as it occurs when income information or tests, such as testing of the company's internal control, audit evidence confirmation and others.

II. METHODOLOGY OF THE RESEARCH

Developing an ethnographic study started from the assumption ethnocentrism that occur on the basis of similarity grouping beliefs or cultural similarities or differences in common traditions that can be described but cannot be generalized. Ethnography is a work describing a culture. The concept of culture in question is the knowledge acquired is used to interpret the childbirth experience and social behaviour. The main goal of ethnography is to understand a view of life from the perspective of indigenous peoples. Analysis of ethnographers make conclusions culture of the three sources of data are from the things people say, from the

way people act and of various artefacts that are used [10], [11].

Stages of ethnographic research include: the selection of the problems is the first step, the ethnographic research study problems with searching for the meaning of culture, used community, culture in the form submission data collection descriptive questions as a general observation and recorded in field notes, analysing cultural data by examining records field to search for a cultural symbol and the relationship between symbols, formulating ethnographic hypothesis formed after getting the initial data, the writing of ethnography not only write when approaching the end of the study but also can stimulate the writing of a new hypothesis.

Meanwhile, according to [12] conceptualization of methodological models ethnographic research can be framed into four dimensions, namely inductive-deductive, generative-verification, constructive-enumerative, and subjective-objective. Ethnographic research is more likely to lead to pole inductive, generative, constructive, and subjective.

Ethnographic data analysis starts from the analysis of ethnographic interviews [10], where the analysis refers to the systematic testing of something to determine the meaning of the parts. Meaning that involves symbols and references are referred to as referential meaning. Basic affirmation of relational theory of meaning, namely: system encoded in the symbol of cultural significance; language is the main symbol system; the meaning of the symbol is the symbol of the relationship between the other symbols in a particular cultural and ethnographic task is to provide a password cultural symbols.

Creating domain analysis found from existing similarities among the various terms natives. Destination domain analysis is to identify the category of original thinking and obtain preliminary view of a culture. Steps domain analysis consisted of; choose a single semantic relationships, preferably starting from the universal connection, prepare the analysis worksheet domain, search for the term that covered to semantic relationships, formulate structural questions for each domain, create a list of all the domains that hypothesized.

Asking questions that are tailored to the structural information associated with the types of questions that other continue well. There are several types of structural questions, namely: the question of proof that aims to prove the terms that can direct the response information can be either affirmation or denial (yes or no); including term questions posed during the ethnographer has included term; questions covered a difficult term to use; question substitution framework, the informant was asked to substitute terms.

Make taxonomic analysis by choosing a domain for taxonomic analysis; identification of the appropriate framework for the analysed substitution; looking for a subset that allows among several terms covered; looking for a larger domain, more inclusive that can enter as a subset that is being analysed; create a temporary taxonomy, taxonomy can be presented in the form of a box diagram, a series of lines and dots or an outline; form a structural question to prove the taxonomic relationships and acquire various new term;

conduct additional structural interviews, and compile a complete taxonomy.

Asking questions contrasts where one principle discovery of a meaning is using the contrast principle asserts that the meaning of a symbol can be found by finding how a symbol different to other symbols. There are seven kinds of questions contrasts, namely: the question of evidence, direct differences, and the differences in being taught or has been taught difference, choose a series of contrasts, the game of twenty questions.

Creating component analysis that is a systematic search of various attributes (meaning components) associated with cultural symbols. There are two approaches: first ethnographers that limit us to discover the psychological reality and the ethnographer liberate their own use of the concept of finding structural reality.

Finding the theme of culture where is the cultural theme looks like proverbs, motto, maxim, and redundant expressions. Themes can be explicit and implicit, and also can act as a form of relationship that general semantic relationship among the various domains. There are several strategies to make the analysis of themes, namely: melt, ethnographers focus to listen to information from informants, participate in cultural and fused with the informant's life; cultural inventory, ethnographers must inventory the written data collected by making flat domains, register domains that are not identified, a collection of sketch maps, a list of examples, and a diverse inventory of data; analysis of components for various domains; look for similarities among the various dimensions of contrast; identification of domains that regulate; create diagrams semantics cultural atmosphere; make comparisons with different atmosphere almost the same.

Stages of research from this study by performing the steps in a systematic research conducted through four stages of research, namely: the first stage of planning the research, consists of four steps: formulate a topic and make a list of questions, explain the research background, select informants, and reviewing documents, the second phase of the process stages of data collection, the obtained data by direct observation related sites to the object of research, interviews with the auditor and audited, the reviewer literature / documentation. To obtain all these data, the researchers played a direct role as interviewer and observations in a research setting, the third stage of data analysis, this research is inductive to the method of data analysis starts from the data reduction, data presentation and drawing conclusions [13]. Stages of data analysis were conducted from the time of collection of research through several stages, namely: data reduction, domain analysis, conclusion, verification and reflection. The validity of the data given as data must be credible (having a high degree of confidence), dependable (interdependence), and confirmable (certainty) in [14]. Technique authenticity of data on credibility can be done with the extension of participation, persistence observations, triangulation, peer checking, referential adequacy, negative case studies and checking members. Transformation can be done with a detailed description. Dependence can be done

with the audit dependence. Certainty can be done with certainty audit. The fourth stage: conclusions and findings, this step is the last step of the research process that produces a synthesis of research findings in the form of reflecting of understanding of professional practice through the auditor and audited satisfaction ethnographic approach.

III. (IAS) INTERNATIONAL STANDARDS OF AUDITING

IAS is known as professional standard reflecting the performance of financial audit of financial information become a starting point for world auditors and world accounting associations in giving full inspiration of works of professional auditor as well as accountant. These standards are issued by International Federation of Accountant (IFAC) through the international Auditing and Assurance Standard Board (IAASB).

In accordance with International Standard on Auditing (ISA 200) that lead to the overall objectives of the independent auditor and the conduct of an audit.

IV. INDONESIAN STANDARD OF AUDITING

In Indonesia, the professional body for accountant as well as auditors is associated under the Indonesian Institute of Accountants (IAI) where an accountant and auditor professional's code of ethics designed to produce an adequate ethical performance of professional association is to formulate a code of conduct. A professional code of ethics rules becomes the basis for the existence of the profession and as a basis for the establishment of public confidence in compliance with the code of ethics; accountants are expected to produce the best quality performance for the community [15]. In this framework of the Indonesian Institute of Accountants (IAI) that to formulate a code of ethics includes a preamble and eight ethical principles must be followed by all members, as well as the ethical rules and interpretations of ethical rules that must be obeyed by each member of the compartment.

Nowadays, the fact found that public accounting firms tends to recruit a number of fresh graduates from outside the disciplines of accounting as a result of increased litigation and competition issues [5]-[16]. Meanwhile, in a complex and competitive environment, the ethical behaviour became a topic that has always been a concern as well as awareness of ethics considered at the time of recruitment in Audit Firm [17]

According to [18] there are eight principles that must be adhered to an independent auditor, that are, responsibility of the profession, the public interest, integrity, objectivity, competence and professional prudence, confidentiality, professional conduct and standards technical.

A. Integrity

Historically accountants perceived as a profession that emphasizes ethics than other professions [19]. Accountants have a duty to the company, the profession, the public and themselves to uphold the highest standards of ethical behaviour. They have an obligation to be competent and maintain trust, integrity and objectivity. Values and ethical

systems affect not only behaviour but also the successful of accountant.

References [8], [9] say that every practitioner should be firm and honest in a relationship of professional and business relationships to do the job. Each member must be able to assume the responsibilities of work with high integrity that public confidence can be maintained. Integrity is the underlying quality of the public trust and a benchmark for members to test his decision [20]. Integrity requires a member among other things, for being honest and forthright without compromising confidential service recipients so that it can be presented to explain the truth of the fact, because that's how the community can acknowledge the professionalism of an accountant [21].

Integrity is measured in the form of what is right and fair. If the independent auditors are faced with a situation there is no rule, standard, special guide, or in the face of contrary opinion, he/she should think whether decisions or actions had been in accordance with its integrity as an independent auditor.

References [8], [9] state that practitioners should not be associated with reports, communications, or other information that is believed to give rise to a material error or misleading statement, or a statement that the information given is not careful, and removal or concealment can be misleading on the information that should be disclosed.

B. Objectivity

Objectivity is a quality that gives value for services provided members [20]. Each practitioner must not allow subjectivity, conflict of interest, or undue influence from other parties that influence a professional judgment or business considerations [8], [9]. According [21], an accountant when they are carrying out audits they should be able to place them self as good and as free as possible to be able to see reality for what it is and be able to assess honestly and present the information in accordance with the results of an assessment of the existing reality.

C. Competence And Accuracy Professional Prudence

Competence of auditor is an auditor with sufficient knowledge and experience that can conduct audits objectively, accurately, and thoroughly [18]. According to [22] competence is defined as the personal aspects of a worker who allows achieving superior performance. Personal aspects include the nature, motives, system of values, attitudes, knowledge and skills which will direct behavioural competencies, while the behaviour will result in performance. According to [22], the competence is often used as the underlying characteristics of the individual to achieve superior performance.

Competence is also the knowledge, skills, and abilities associated with the job, as well as the skills needed for non-routine work. Every practitioner shall maintain professional knowledge and skill at a level that is required on an ongoing basis, so that the client or employer can receive professional services provided by qualified based on the latest

developments in practice, legislation, and methods of implementation of the work [8], [9].

Reference [23] also says that the competencies related to education and experience has adequate public accountants in auditing and accounting. Reference [18] stated that knowledge has a significant effect on audit quality. Reference [16] found that knowledge will influence the audit expertise which in turn will determine the quality of the audit.

According to [18] generally there are five of knowledge that must be possessed by an auditor which is auditing common knowledge, functional area knowledge, knowledge of the most recent accounting issues, knowledge of the specific industry knowledge regarding general business and problem solving.

D. Confidential And Professional Behaviour

Every practitioner shall comply with applicable laws and regulations and must avoid all actions that may discredit the profession [8], [9]. It is related to the principles of professional conduct that should be owned by an independent auditor. Professionalism is an important individual attributes without seeing a work is a profession or not [24]. As professionals, CPAs must behave honourably, even with personal sacrifice and acknowledges and its responsibility to the community, clients, and peers. References [8], [9] say that in promoting themselves and work, every practitioner must be honest.

According to [25], there are five dimensions of professionalism are dedication to the profession, which is reflected in professional dedication through the use of knowledge and skills possessed, this attitude is an expression of the total self-giving to the work; the obligation of social (social obligation) is a view of the importance of the role of the profession as well as the benefits derived either by the public or by a professional because of the job; the independence (autonomy demands) is a view that a professional should be able to make their own decisions without pressure from the other party; confidence in the regulatory profession (belief in self-regulation) is a belief that the authorities to assess the professional work is a fellow of the profession, and not outsiders who do not have competence in the field of science and their work; relationship with fellow profession (professional community affiliation) means using professional associations as a reference, including formal organizations and informal groups of colleagues as the main source of ideas work.

V. CHARACTERS OF JAVANESE

Javanese people prefer to hide the feelings. The distinctive characters of a Javanese ethnicity are reluctant attitude that able to resist the will or desire of the heart [26].

The Javanese are very ethically in attitude and speech. In a way to speak, a younger man should use the Java language that more polite, in contrast to the language used for peer or under the age. Likewise, the attitude, younger people should be really able to maintain good ethical attitude towards people who are older than him. Characteristics that describe the attitude of surrender paced life with all decisions are

determined by God. Javanese is believed that this life there is set and cannot be challenged for granted.

Everything that happens in this life is in accordance with the will of the regulator of life. It cannot avoid, especially against all that. This is said to be the fate of life and the fate of life is the secret of God, Javanese as living beings cannot be evasive. Javanese people fully understand the conditions of they believe that God has set everything up.

For the Javanese, the Lord has set quota of livelihood for all his creatures, including humans. Everyday seeing a lot of people are out of the house, as well, a lot of birds out of the nest to make a living.

Further suggests that the Javanese life is not too ambitious. Go with it all to be in the lead. Not to be too ambitious to do something that obviously cannot be done. Javanese people do not recommend it.

Still according to [26], in Javanese life is already flowing in accordance with the corridor. It may accelerate the flow rate, but the rate is not too drastic. The changes are only an improvised us on a better life than before. Let life take you in accordance with the flow. Do not bring life to your energy.

To the Javanese life and the life was the same as the vehicle. He will bring us to the absolute goal. Javanese people position themselves as passengers. Life leads them to a better life. They do not bring the vehicle, but was taken by the vehicle.

As the water in the river channel, if they are normal flow, then the conditions are safe and comfortable. But when the flow is forced to large, then the flow of the river is not safe anymore for life. Javanese people do not force themselves.

Another characteristic that cannot be left behind is the nature of mutual assistance or help other people in their environment let alone more subtle nature that when we come to the Java remote tribal area where the attitude of mutual cooperation will always be seen in every facet of life whether it is the atmosphere like and sorrow. Java is the life pattern has been arranged since the ancestors. Variety of noble values of life is precious heritage noble ancestors. And, we all know it can be a form of reality. How does the existence of the java awake so strong that even today these patterns remain applicable in life? The pattern of life can we find cooperation on mutual aid works which are widely applied in the Java community. The Javanese are very upholding a saying: same lightweight portable, bear the same weight. This is the basic concept of living together full awareness and responsibility.

Admitted that the life of Java is so specific of the many tribes in Indonesia, even in the world; the Javanese have a different lifestyle. The habit of living in groups led to a sense of them so close to each other, thus helping each other is a necessity.

They always give help to others who need help. Even with all the ways they helped someone out of trouble, especially if brother and sister or have become friends.

Respectful towards older people and, that we cannot ignore is the attitude of Javanese life that upholds the positive values of life. In interpersonal interaction in the community, they

always keep each other every word and deed not to hurt other people.

They are so appreciative of friendship so that the existence of others is highly valued as something very important. They do not want anyone else or himself suffered heartache by word and deed is done because for the Javanese.

VI. JAVANESE CULTURE INFLUENCES IN THE WORLD OF AUDIT PRACTICES

A reluctant attitude or "shy", politely, "legowo", "ngemong" (friendly), "not mentholo" (lenient), "tepo seliro" (tolerance), "ngajeni" (respectful), "acquiescent" that has been described initially are some of Javanese characters.

Shy or reluctant is the attitude of hiding feelings or not reveal directly due to the ages/seniority of the other person that are older or more powerful. This attitude for an auditor in applying integrity become constraints because the situation of when the auditor would like to invite discussion with the clients the "hesitating" feeling already scared while these situation particularly happen to junior auditor in dealing with clients who were older and more power.

In performing duties, the auditor to follow the auditing standards that consists of general standards, standards of field work and reporting standards and code of ethics accountant, the Javanese culture is considered to affect the practice of auditing cause deviation-divergence on auditing standards and code of ethics. This behaviour is expected as a result of characteristic personal owned by the auditor. The below statement is revealed from a conversation with a senior auditor that also the holder of the audit firm CPA licence (Mrs. L).

"In confirmation of the documents they hesitate to ask, because the client is older and considered more especially if the client understand mothers and yet nothing has been arranging, so cheekily and respect makes it difficult for senior auditors to confirm the document"

This behaviour is expected as a result of the influence of Javanese culture that held auditors personally. While the negative impact of this behaviour is impact on audit quality in terms of accuracy and reliability. Violations committed by the auditors in the audit can be categorized as a deviation Behaviour in Audit (PPA).

In contrast to Mr. S who is also a senior auditor, when met to interviewed in connection with the audit practice:

"Never mind we help it, no good, sorry, not mentholo good father once all documents and archives has revealed anyways we do want is also a relationship longer with the client"

The above conditions create a discourse and practical to assist clients due to compassion towards the clients as well as for client's problems free of trouble. With opinions and get helped by the ease of loans in the bank in this case makes an auditor no longer objective to be the case, the company's financial therefore is not worth that the audit and do not deserve access to funding.

A consultations approach is more useful than as auditors approach remembering the maintaining the relations with clients and stakeholders are needed.

VII. JAVANESE AUDITORS AND NON JAVANESE AUDITORS IN AUDIT PRACTICES

The Javanese auditor environment is indeed surrounded by many cultures with the huge dominant characters remembering many of the regulatory setter and stakeholders are dominated by Javanese people with a solid Javanese culture. On the other hands, Indonesia is being covered with many varieties of different cultures as well [27]. Non Javanese is still being parts of Indonesia thus audit practices have also been impacting by Non Javanese auditors.

Non Javanese auditors are placed in a situation that contradiction or even similar with Javanese auditors. Non Javanese who has similar characters with Javanese having no problems in handling the situation that relate with the environment that influenced by the Javanese however it become problems for Non Javanese who has not similar or even contradiction with Javanese characters in capturing the situation that relate with it. Those Non Javanese auditors that having the same or similar with Javanese cultures is quickly adoptable with the environment in dealing with many stakeholders. Non Javanese who has different or contradiction is sometimes facing the hard situation in bending the behaviour that should be fit with the stakeholders.

VIII. CONCLUSION

This study is not leading to make any judgment for particular parties however to put the societies to expose to the global pictures and utilise those tactics and let society as well to decide by themselves what is the best for the society, one culture is not for differentiate in blaming each other, in fact to find the precise and excellent blending to get the perfect balancing to deal the varieties of life and colours of people to survive as a great and to be an honour winner at the end.

ACKNOWLEDGMENT

Two of us as authors would like to thank to STIESIA School of Economics Surabaya Indonesia and Almighty God for all the support have been given to us for this paper successfully being included here in this conferences and shall contribute knowledge towards all society.

REFERENCES

- [1] Triyuwono, Akuntansi Syariah: Perspektif, Metodologi, dan Teori, 2nd ed. Rajawali Pers, Jakarta, 2012b.
- [2] A. R. Belkaoui, *Morality in Accounting*, Greenwood Publishing Group, 1992.
- [3] American Institute of Certified Public Accountant (AICPA), *Code of Professional Ethics*, 1997.
- [4] M. Shaub, an Analysis of the Association of Traditional Demographic Variables with the Moral Reasoning of Auditing Students and Auditors. *Journal of Accounting Education*, 1994, pp: 1-26.
- [5] J. Cohen, L. Pant, and D. Sharp. The Effect of Gender and Academic Discipline Diversity on the Ethical Evaluations, Ethical Intentions and Ethical Orientation of Potential Public Accounting Recruits. *Accounting Horizons*, 1998, September, pp: 250-270.
- [6] D. A. Carter, B.J. Simkins, and W.G. Simpson, Corporate Governance, Board Diversity, and Firm Value. *Financial Review*. 2003, Vol. 38 No. 1, pp. 33-53.
- [7] F. E. Giri, Pengaruh Tenur Kantor Akuntan Publik (KAP) dan Reputasi KAP terhadap Kualitas Audit: Kasus Rotasi Wajib Auditor di Indonesia. *Simposium Nasional Akuntansi XIII*. Purwokerto, 2010.
- [8] Ikatan Akuntan Publik Indonesia (IAPI), *Kode Etik Profesi Akuntan Publik*, 2007.
- [9] Ikatan Akuntan Publik Indonesia (IAPI), *Kode Etik Profesi Akuntan Publik*, 2008.
- [10] W. H. Goodenough, On Culture Theory, *Sciences*, 1974, pp: 435-436.
- [11] Spradley, J.P. *The Ethnographic Interview*. Tiara Wacana Yogya. Yogyakarta, 1997.
- [12] Muhajir, *Metodologi Penelitian*, 6th ed. Pengembangan 2011. Penerbit Rake Sarsin, 2011.
- [13] Kuswarno, E. *Fenomenologi*. Widya Padjajaran. Bandung. 2009.
- [14] Moleong, L. J. *Metodologi Penelitian Kualitatif*. Remaja Rosda Karya. Bandung. 2000.
- [15] M.C. Baidaei, Penerapan Kode Etik Profesi. *Makalah pada Kongres Luar Biasa dan KNA IV IAI*, Jakarta, 5-7 September. 2000.
- [16] R. K. Elliott, Confronting the Future: Choices for the Attest Function. *Accounting Horizons*, 1995, vol 8, no 106-124.
- [17] N. Ahadiat and K. J. Smith, A Factor-Analytics Investigation of Employee Selection Factors of Significance to Recruiters of Entry-Level Accountants, *Issues in Accounting Education*, 1994, (Spring): 59-79.
- [18] E. C. Elfarini, "Pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik di Jawa Tengah)", *Unpublished Skripsi Sarjana, Universitas Negeri Semarang*, 2007.
- [19] W. D. Ross, *the Right and the Good*, Indianapolis: Hackett, 1988.
- [20] H. R. Pratama, *Etika Profesi Akuntan Publik dan Akuntansi Lainnya Online*, http://handokorizkypratama_wordpress.com/2010/10/07/etikaprofesi-akuntan-public-dan-akuntansi-lainnya, 2010.
- [21] H. Wurangian, "Persepsi Auditor tentang Faktor-Faktor yang Dapat Mempengaruhi Aspek Integritas, Objektivitas, dan Independensi Auditor pada Kantor Akuntan Publik di Surabaya", *Unpublished Theses, Universitas Airlangga Surabaya*, 2005.
- [22] M. N Alim, T. Hapsari, and L. Purwanti, "Pengaruh Kompetensi dan Independensi terhadap Kualitas Audit dengan Etika Auditor sebagai Variabel Moderasi", *Simposium Nasional Akuntansi X*, 2007.
- [23] Y. J. Christiawan, "Kompetensi dan Independensi Akuntan Publik: Refleksi Hasil Penelitian Empiris", *Jurnal Ekonomi Akuntansi*. 2002, Vol. 4 No.2, pp: 79-92.
- [24] H. Wahyudi, and A.A. Mardiyah, "Pengaruh Profesionalisme Auditor terhadap Tingkat Materialitas dalam Pemeriksaan Laporan Keuangan", *Simposium Akuntansi Nasional*, 2006.
- [25] Fridati, W. "Analisis Hubungan Antara Profesionalisme Auditor dengan Pertimbangan Tingkat Materialitas dalam Proses Pengauditan Laporan Keuangan di Jogjakarta", 2005, *Unpublished Skripsi Sarjana Universitas Islam Indonesia*.
- [26] I. Yulianto. Sifat dan Karakter Orang Jawa, <http://ihwan42.com/2013/01/sifat-dan-karakter-orang-jawa.html>, 2013.
- [27] Azyumardi, A. *Identitas dan Krisis Budaya, Membangun Multikulturalisme Indonesia*. 2007.