

Deconstruction of The Code of Ethics for Public Accountants Based on Siri Culture

Abdi Dzul Jalal Ikram^{1*}, Iwan Triyuwono¹, Zaki Baridwan¹

¹Brawijaya University, Indonesia

Article's Information

DOI:
10.32815/jibeka.v19i2.2249

ISSN-E:
2620-875X

CORRESPONDENCE*:
abdidzuljalal@student.ub.ac.id

ABSTRACT

The research aims to formulate a code of ethics for public accountants based on siri' culture. This research will deconstruct the code of ethics for Indonesian public accountants and instill siri' principles. This research instills local wisdom values into the code of ethics and gives birth to the concept of a new code of ethics with local wisdom culture in it. This research uses literature study. The technique for analyzing data in this research uses the Pabbotting method. Pabbotting is a traditional term for uniting bridal couples in the Bugis tribe. The results of this research, combine the principles of siri' culture with the code of ethics for public accountants, directing accountants to comply with the basic principles of the existing code of ethics for public accountants. Siri' culture also functions to help public accountants solve local problems in Indonesia.

Keywords: 1st Local Wisdom Accounting, 2nd Public Accountant Code of Ethics, 3rd Siri' Culture, 4th Bugis Tribe

ABSTRAK

Penelitian bertujuan untuk merumuskan kode etik akuntan publik berbasis budaya *siri'*. penelitian ini akan mendekonstruksi kode etik akuntan publik Indonesia dan menanamkan prinsip-prinsip *siri'*. Penelitian ini menanamkan nilai-nilai kearifan lokal ke dalam kode etik tersebut dan melahirkan konsep kode etik baru dengan budaya kearifan lokal di dalamnya. Penelitian ini menggunakan Studi Kepustakaan. Teknik menganalisis data di dalam penelitian ini menggunakan metode *Pabbotting*. *Pabbotting* merupakan sebutan adat untuk menyatukan pasangan pengantin di dalam suku Bugis Hasil penelitian ini, menggabungkan prinsip-prinsip budaya *siri'* dengan kode etik akuntan publik, mengarahkan akuntan untuk mematuhi prinsip-prinsip dasar dari kode etik akuntan publik yang sudah ada. Budaya *siri'* juga berfungsi untuk membantu akuntan publik menyelesaikan permasalahan lokal yang ada di Indonesia.

Kata Kunci: Akuntansi Kearifan Lokal, Kode Etik Akuntan Publik, Budaya *Siri'* , Suku Bugi

Introduction

Ethics is very closely related to the values and norms of human behavior. Ethics is the concept of assessing the truth or goodness of social actions based on individual and group traditions. The formation of ethics is one of the philosophical processes, so it can be understood that ethics itself is part of philosophy. One of the main elements that form ethics is morals. The scope of ethics includes the analysis and application of the concepts of truth, error, goodness, badness and responsibility (Sri & Wilujeng, 2018).

Aristotle himself had a unique view of the concept of ethics, especially in his work entitled "Nicomachean Ethics". One of these concepts is Eudaimonia or "the well-being of a good life. Aristotle believed that humanity's highest goal was to achieve eudaimonia, which is often translated as "sustained happiness" or "a successful life." Eudaimonia for Aristotle is not just momentary happiness or physical pleasure, but the achievement of the best potential and overall self-development. Aristotle viewed humans as creatures with an innate purpose (telos). Humans' telos is to achieve eudaimonia through the development of their rational and moral potential. Success in achieving this goal requires rational and ethical activity.

Bertens (2005) stated that ethics is a collection of moral values and norms that guide a person or group to regulate their behavior. Poerwadarminta (1954) in Bertens' book (2005) also explains that ethics is a science related to principles or morals. Based on the explanation above, it can be understood that ethics functions to study the good and bad behavior of a person, a group or an institution, including the accounting profession.

The development of the accounting profession has been widely recognized by various groups, including the needs of the business world, government and society. Accounting services have encouraged the development of this profession. The need for financial reports that are adequate and accountable to the public has led many companies to depend on audit services offered by independent auditors. Therefore, in order to maintain public trust, independent auditors should provide the best quality services. Audit quality is defined as the probability of an auditor determining and reporting fraud that occurs in the client's accounting system (Primaraharjo et al., 2011).

The higher the audit quality that an independent auditor can obtain, the more stakeholders' confidence in using financial reports will increase. Audit quality is very crucial because high audit quality will produce financial reports that can be accounted for and then become the basis for decision making. To achieve the best audit quality, of course there is a code of ethics that must be fulfilled. In the accounting profession, the code of ethics is prepared by

an authoritative public accounting institution, namely the Indonesian Institute of Public Accountants (IAPI). The basic principles of the public accountant's code of ethics are, integrity, objectivity, competence and professional prudence, confidentiality, professional behavior (IAI, 2022)

The purpose of establishing this code of ethics is to develop and establish a standard and code of ethics that applies to the public accounting profession in Indonesia. Public accounting is a profession whose existence is very dependent on public trust. As a profession, in carrying out their duties a public accountant must uphold professional ethics. As the dynamics of the profession develop, it often has a negative impact on this profession. Many cases of violations of the public accountant's professional code of ethics occur, such as the practice of collusion, corruption and nepotism, due to a lack of awareness of the importance of implementing a code of ethics that guarantees the credibility of public accountants. Seeing several phenomena of fraud in accounting that occur, the ethical behavior of accountants becomes a very interesting focus to study. Baud et al., (2021) stated that, even though IAPI has published an official code of ethics, there are still many cases of fraud that occur.

The impact of public accounting fraud cases is a decline in public trust in the accounting profession. The case of fraud that occurred was the largest natural gas company in North America in 1992, namely Enron. Quoted from the Kompas.com website, the case concerns public accountant Arthur Andersen who destroyed documents that incriminated Enron. Next is the case of Parmalat, which is a leading food management company in Italy after the Second World War. The Parmalat case occurred in 2003, at which time 14 billion euros disappeared from the European food company's balance sheet. This case involves a former Parmalat auditor, namely Italaudit (detikfinance, 2008).

The cases that occurred with Enron and Parmalat prompted a review of corporate ethics and governance (Ghazali & Ismail, 2013). In Indonesia itself, several cases of ethical violations that occurred were cases from PT. Dutasari Citra Laras, who operates in the contracting sector, was also a subcontractor in the Hambalang case. This case occurred when the audit process involved auditor Irfan Nur Andri manipulating the audit of the company's financial reports. The fabrication of the report that was carried out was that the company deliberately made a loss of 40 billion to avoid paying taxes. The report should have noted that PT. Dutasari Citra Laras made a profit of 28 billion (Datikfinance, 2018).

Based on the explanation above, this research will deconstruct the code of ethics for Indonesian public accountants and instill the principles of *siri'*, *lempu*, *getteng*, and *ada tongeng* which are principles of Bugis tribal culture. This research does not just provide

criticism, but this research instills local wisdom values into the code of ethics and gives birth to the concept of a new code of ethics with local wisdom culture in it. deconstruction is Deconstuire which means to dismantle, but to disassemble to reassemble. Therefore, deconstruction means positive because it dismantles and overturns the meaning of the text, but not with the aim of just dismantling it, but building a new text or discourse with a new meaning that is different from the deconstructed text.

Deconstruction is an image of thought that is based on criticism of established constructions. According to Emzir (2015: 64) deconstruction emerged because it tried to reject the essence of structuralism, namely totality. When people create a structure, at the same time they create a unity that is centered on one thing. That is what is called totality. So, it can be said that deconstruction is an attempt to radically criticize and dismantle various basic assumptions that support our own thoughts and beliefs. The reasons why the code of ethics for public accountants in Indonesia needs to be deconstructed may involve the following considerations, namely, the evolution of the business and regulatory environment. Changes in technology, tax policies, customer demands, and other external factors can change the way public accountants work. Therefore, it needs to be deconstructed to ensure its relevance in facing new challenges. Furthermore, changes in social values and norms in society can also change over time. Codes of ethics must remain in line with the values and norms held by society so that they remain relevant and can be implemented effectively. Criticism of professional ethics which is considered too complicated due to the lack of strict enforcement. Deconstruction can help identify weaknesses or ambiguities in the code of ethics that need to be corrected.

Then avoiding conflicts of interest through deconstruction of ethical codes can help identify potential conflicts of interest that may arise in public accounting practices. This can help develop stronger guidelines for resolving such conflicts. Next is increasing professionalism through deconstruction, the code of ethics can be updated and strengthened to increase professionalism in public accounting practice. This may involve a change in emphasis on integrity, accountability, or other aspects of professional ethics. And the last one is adjustment to international standards, Indonesia adopts or tries to be in line with international accounting ethical standards, the national code of ethics needs to be deconstructed and revised to be in line with these standards.

It is important to remember that deconstructing a code of ethics does not mean eliminating a code of ethics completely. Rather, it is an effort to understand and refine ethical codes so that they remain relevant and effective in an ever-changing context. *Siri'* is a feeling of shame that is broken down into dimensions of human dignity. *Siri'* is something that is taboo

for the Bugis tribe in interacting with other people. Matthes recorded the meaning of siri' with seven Dutch words, namely *beschaamd*, *schroomvallig*, *verlegen*, *schaamte*, *eergoepol*, *schande*, *wangunst*. According to the order of the terms, these terms mean very embarrassed, with embarrassing as an adjective or condition word, feelings of shame, regret for oneself, feelings of self-esteem, stain or disgrace and envy. The understanding of siri' developed by Matthes, can be seen from the two most basic things regarding siri', namely shame and self-esteem. When viewed accurately it contains the meaning of the rule of causality.

In the Indonesian dictionary, the word siri' is defined as a socio-cultural personality value system which is an institution for defending human self-esteem and dignity as individuals and members of society in Bugis society or a state of shame and humiliation in Bugis and Makassar society. Laica (1995:114) explains that the concept of siri' has two value contents, namely the value of causing shame and the value of self-esteem. The word embarrassing in the big Indonesian dictionary is defined as being reluctant to do something because of respect, a bit of fear, and so on (1990:552). Likewise, in the Poerwadarminta dictionary, shame means being reluctant, showing respect (somewhat afraid), for example because of one's wealth people are ashamed of him (1976:627).

Mattulada (1995:62) emphasizes that Bugis people view siri' as a calling that is inherent to their personality, so it is important to maintain it. The Bugis tribe considers siri' sacred, which gives them a strong incentive to obey it. The explanation above illustrates the firmness of the Bugis people in upholding the principle of siri'. Even ready to die to uphold the principle of siri'. "Below we will find several expressions in Bugis which can be used as clues regarding the principle of siri' in the Bugis people, namely *Siri'emmi ri onroang ri lino*." We live in this world only to uphold siri' In this expression, it is written that the meaning of siri' is something that gives social identity and dignity to a person. *Mate ri Siri'na* is dying in siri', namely dying while upholding one's prestige or self-respect." Dying while upholding one's self-respect is considered a praiseworthy and honorable thing. *Mate Siri'* a person who no longer has self-respect is nothing more than a living corpse." The Bugis tribe who feel *mate siri'* will commit *jallo* (rampage), until he dies because of his own actions. Such *jallo'* is called *napatettongngi siri'na* or stretching one's life to uphold one's dignity (Mattulada, 1995:63). Furthermore, to uphold siri', there are three main principles that must be upheld, namely *getteng*, *lempu*, and *ada tongeng*. These three principles cannot be separated because these three principles are a unity that complements each other to uphold siri'. Badewi (2019) said that these cultural principles are an integral part of the legal awareness of the Bugis community, namely *Getteng*, *Lempu*, and *Ada Tongeng*. Rahim (1992: 161) in

his book: Apart from meaning firm, the word getteng means constant, and loyal to one's beliefs, or strong and tough in one's stance, and holding something tightly. This getteng attitude was, among other things, practiced in the law enforcement process which did not discriminate, so that a Bugis expression was born which said, *ade'e temmakkeana'*, *temmakke eppo*, the law of not having children and not having grandchildren (Badewi, 2019).

Method

This research uses descriptive qualitative research methods. Moleong (2017:6) qualitative research is research that aims to understand the reality experienced by research subjects such as attitudes, perceptions, motivations, actions and so on as a whole and by means of descriptions in the form of words, terms and language, in a specific context that naturally by utilizing various natural methods. Qualitative research according to Hendryadi, et. al, (2019:218) is a naturalistic investigation process that seeks a deep understanding of natural social reality. Data collection techniques are the way data is collected according to sources, methods and data collection instruments (Sanafiah, 2007). In this research, the data collection technique used is documentation, namely looking for data regarding things or variables in the form of notes, books, papers or articles, journals and so on (Arikunto, 2010). The research instrument used in this research is research notes in the form of shortened notes as necessary, containing keywords, phrases, main points of discussion or observations, pictures, sketches, sociograms, diagrams, etc.

This research uses library research. According to Zed (2003), library or literature study can be defined as a series of activities relating to methods of collecting library data, reading and taking notes as well as processing research materials. Literature studies can also study various reference books and similar previous research results which are useful for obtaining a theoretical basis regarding the problem to be researched (Sarwono, 2006). This research uses secondary data, namely according to Sugiyono (2018:456) secondary data is a data source that does not directly provide data to data collectors, for example through other people or through documents.

In library research, the data source in research is the subject where the data can be obtained. The data source in this research is a secondary data source. Secondary sources are obtained from indirect sources which are usually obtained from other parties through documentation or other people. The technique for analyzing data in this research uses the Pabbotting method. Pabbotting is the traditional term for binary opposition and is a custom for uniting bridal couples in the Bugis tribe. Pabbotting will be carried out after the mappasierekeng is held, namely discussing two agreements, especially principal matters. After that we can unite the bride and groom by pabbotting.

Result and Discussion

Redesigning the code of ethics for public accountants in Indonesia based on Siri' culture using the synergy of binary opposition by combining the objective code of ethics for public accountants and the principles of Siri' culture which are subjective. Codes of ethics for public accountants, such as those issued by various accounting professional organizations, are

designed to create an ethical framework that supports principles such as integrity, objectivity, professional competence, and independence. Thus, the primary goal of this code of ethics is to achieve high standards in accounting practice that can be widely recognized as ethical. While this code of ethics has the goal of achieving objectivity in accounting practice, it is important to remember that its application may involve individual interpretation. This principle tries to eliminate subjectivity which is essentially inseparable in humans (Pratiwi, 2016). Therefore, the code of ethics for public accountants, in essence, has objective characteristics, because it aims to provide guidelines and standards that can be followed to achieve certain ethical principles.

While some aspects of siri' culture are subjective because they involve personal interpretation and experience, there are also aspects that tend to be more objective because they are rooted in norms that are widely respected by Bugis society. Adding a siri' culture to a public accountant's code of ethics can have several functions and benefits, which can have a positive impact on accounting practices and interactions with society. Combining the public accounting code of ethics with the culture of the Siri', Getteng Lempu, and Ada tongeng Bugis tribes involves a careful approach to respecting the values of Siri' culture and Bugis traditions while adhering to public accounting standards of ethics and integrity. Before combining the public accountant's code of ethics with Bugis cultural principles such as siri'. Getteng, lempu, and there is tongeng. These four principles will be translated into Indonesian first. Siri' in Indonesian is a sociocultural personality value system which is an institution for defending human self-esteem and dignity as individuals and members of society in Bugis society. This understanding is in line with the understanding explained by (Mattulada, 1995) that there are three meanings to the concept of siri'. The first is in the sense of shame. Second, it is a driving force to destroy anyone who has offended someone's sense of honor, and third, it is a driving force to work and try as much as possible.

Based on the explanation above, siri' is something within oneself that limits humans from doing things that are not right. Siri' here functions to come out of his nature as a very noble creature in the eyes of God Almighty because the teachings of siri' are very closely related to religion. Siri' can be interpreted as the self-esteem inherent in every human being, which must be maintained. The equivalent word for siri' is prestige, which means authority, a term that refers to the authority, respect and recognition obtained by a person or group of individuals in society, especially in relation to their achievements or abilities. This term has a positive connotation and is often used to describe a position or reputation that is recognized and respected by others. In the context of sociology, prestige is the social status

and honor given to individuals based on certain attributes such as ability, knowledge, leadership, or position in society. Prestige reflects how individuals are respected, recognized and treated by their peers in everyday life (Kenanga, 2020). This explanation explains that prestige has a similar meaning, namely honor or self-respect. It could be said that prestige is a form of human self-defense so as not to lower their self-esteem or authority by committing acts that are disgraceful or disgraceful. This can be an incentive for humans to avoid actions that are inappropriate. By adding prestige to the principles of a public accountant's code of ethics, it can create a strong incentive that requires accountants to act in accordance with the established code of ethics so as not to lower their self-esteem.

Because in reality the public accounting profession is a profession that really depends on public trust. In research, Viriany (2019) explains that self-esteem and respect from other people are two influential factors in this profession. Prestige here functions as a strong force to suppress the desire of public accountants to commit inappropriate actions, while appreciation from other people is a manifestation of public trust in the public accounting profession for its competence in work and maintaining its self-esteem in the profession. Apart from functioning as an encouragement to public accountants, prestige here is also a culmination of the principles of the public accountant's code of ethics which must be upheld by adhering to the principles of other ethical codes. Prestige will be achieved if public accountants can carry out the principles of the code of ethics properly and correctly which act as a foundation that supports the two pillars that maintain the self-esteem or character of a public accountant from falling, because the essence of the new code of ethics that will be drawn up is price. you have to look after yourself. Self-esteem will decrease when there is something that makes us anxious, such as being caught making a mistake, not being able to compete with other people, being considered inferior, and so on. People who face such situations will feel low self-esteem and will suffer from shame.

Therefore, everyone is always fighting, so that even though they make mistakes, they will still maintain their self-esteem at a very high price and will suffer the consequences such as loss of people's trust in them or great shame for their actions. People who don't care about their self-esteem or are never ashamed never care about their self-esteem. To prevent this from happening in the public accounting profession, the code of ethics that will be proposed will add prestige and will be the right solution to foster feelings of maintaining self-esteem by implementing the code of ethics that has been established. Next is the Lempu principle which means straightness, honesty and courage. There will be no certainty as long as we are full of doubt. So far, doubts have arisen due to actions that are considered incorrect. This lempu is reflected in the daily behavior of people who have self-esteem, self-

confidence and a sense of responsibility. Honestly, it's called lempu' in Bugis. The word lempu' means trustworthy. This word can also mean sincere, true, good or fair depending on the context, while dishonest; cheat; Lie; treason; crime, persecution (Rahim 2011).

People who have self-respect are shown through their actions and always keep their promises. Honesty is embedded in the definition explained in the integrity principle. However, the explanation provided is incomplete and can lead to various interpretations. The lempu principle will complement the definition of honesty contained in the principle of integrity so that it can strengthen this principle. This principle is the most important and must be applied in the profession. For an accountant, honesty in analyzing financial reports or providing opinions is mandatory, because it is an important factor that will foster an individual's or company's sense of trust in the accounting profession (Binus.ac.id). And if an accountant is dishonest, he will certainly receive social sanctions which will essentially endanger his actions. Therefore, honesty is very important in the profession. Because basically honesty has been taught from childhood to adulthood, and thanks to this honest nature we can live in peace and comfort.

Next is the getteng principle which means solid and consistent, namely actions that are not ambiguous or indecisive. This is understood as an attitude of courage, self-confidence, expressing what is right and what is wrong. Be clear, specific and convincing about what is desired and what is not. If it's wrong, we say it's wrong, if it's right, we say it's right, whatever the circumstances or who we say it to (Bone.go.id). Getteng emphasized that he is certain that he will not look at who the truth will be told to, whether it is a biological child or family, what is right is still right and what is wrong is still wrong. Therefore, tough people are not afraid to express what they think is right, even if it conflicts with their superiors. Getteng does not mean fierce, rude, quick-tempered and arrogant. There are people who are arrogant and quick to anger, but have no determination. Therefore, getteng shows an honest, simple, straightforward and responsible attitude. Getteng is supported by asitinajang (rational basis) which is wise, wise and fair in its actions. It is said: "Eppa gau'na gettengnge: tessalaie janci, tessorosie ulu ada, Telluka anu pura teppinra assituruseng, mabcepat naparapi, mabbiru'i tepupi napaja" (Rahim, 2011).

Four getteng values; first, don't break promises, second, don't betray agreements, don't cancel decisions, third, don't change decisions, and fourth, speak and act, don't stop before it's finished. These values were known long before the emergence of Islam and were adhered to by the Bugis tribe in their culture. Firmness is the principle of courage to take risks for the sake of honesty, truth, conformity, not being influenced by temptation and committing corruption, money politics. Courage (awaraning) sometimes carries the risk of

separation of body and soul (death), but this is self-respect (siri') (Mattulada 1985). Sticking to the decisions that have been taken is a symbol of a steadfast personality (Gurusiana.id). The principle of fortitude in Bugis society is sticking to principles or being loyal to one's beliefs, or being strong and firm in one's beliefs, holding fast to something. Like the value of honesty, the value of intelligence and the value of politeness, the value of determination (agetengeng) is associated with positive values (Yusuf, 2013). Based on the explanation above, it can be concluded that the getteng principle requires a person to be tied and not easily shaken in life. Say the truth as it is and not hesitate in making decisions. The getteng principle will be added as a firm principle in the public accountant's code of ethics as one of two pillars that will strengthen the public accountant's code of ethics which is the foundation for maintaining prestige as a public accountant.

Next, there is the principle of tongeng which means correct words. In this case, correct speech is speech that does not contain lies or untruths and always speaks good and correct words or in other words, keeps one's mouth so that one does not lie or lie to other people or before the law always speaks the truth or what people hear. , he is the one who keeps his mouth from uttering false words, even though the lie is not known to anyone (Badewi, 2019) Getteng has something to do with the value of tongeng. There are tongeng or true words that will emerge from the innawa process which means the process of contemplation of the heart. Correct speech will come from the reflection of the heart. Contemplation of the heart functions to regulate what will come out of the mouth. The truth that emerges from the reflection of the heart is not the result of mere lust, but the words that come out of the tongue come from the harmony of logic and the heart. This innawa process will encourage individuals to say honest things which are called ada tongeng. Innawa will be added as one of the pillars that expresses the code of ethics for public accountants to achieve prestige, which will be included as a principle of introspection. Introspection and introspection have the same meaning so they can be added to strengthen the existing code of ethics for public accountants.

Combining these two aspects requires close collaboration and efforts to find a harmonious fit between cultural values and global ethical standards. After discussing the important things that must be understood about Bugis culture and the code of ethics for public accountants in Indonesia, we can integrate the principles of the Siri' culture of the Bugis tribe into the code of ethics for public accountants as follows:

Table 1 Code of Ethics for Public Accountants Based on Siri' Culture

No	Key Principles	Explanation
1	Integrity	Integrity is a fundamental element of the accounting profession. Integrity requires a public accountant to be honest, frank and open with client financial information. A public accountant must be able to limit himself from using

No	Key Principles	Explanation
		confidential information for personal gain by deliberately deceiving or manipulating it.
2	Objective	Being objective means making financial reports based on accurate evidence according to research and facts, not just biased opinions. The intention behind this principle is to produce more relevant financial reports so that they can be relied upon to evaluate the financial position and cash flow of a business. In fulfilling this principle, public accounting firms will also usually limit the services provided by a public accountant because this could endanger their objectivity.
3	Competent	Competence is usually based on the knowledge and experience possessed by a public accountant. As technology, laws and applicable regulations change, an accountant must stay up to date and have the latest insight into best accounting practices. This way they can always ensure that each client receives competent professional services based on the latest developments.
4	Independent	Independent auditors are not affiliated with the clients they work for, meaning they have no financial interest in the business being audited. In addition, they are also not related to any party who has an interest in or is harmed by the results of the audit or its publication. By following the principle of independence, this makes a public accountant more qualified to carry out the audit process objectively and with integrity.
5	Confidentiality	A public accountant must be able to respect the confidentiality of financial information held by their clients as a form of professional attitude. They also may not disclose such information to third parties without appropriate authority, unless a legal right or obligation requires it. This principle of confidentiality makes a public accountant more reliable because he is able to protect important strategic information from falling into the wrong hands.
6	Firm	Firm behavior is not vague or indecisive behavior. This is defined as a bold and confident attitude that expresses right behavior and wrong behavior, which is clear, realistic and convincing, what is desired and what is not desired. If it is wrong, it is blamed and it is said to be right if it is considered right regardless of the circumstances or by whom it was said.
7	Introspection	Before making a decision, think about it according to your heart, whether the decision is right and will not harm yourself or others. And tell the truth regardless of who it is expressed to. And these expressions come from reflections in the heart, so that what is said is in harmony with the reality of what is happening.
8	Prestige	Maintain self-respect as a public accountant by adhering to the principles of the code of ethics established as a basis for behavior and decision making.

The objective principle of the public accountant's code of ethics is the basis for achieving prestige. And firm principles and introspection as subjective principles become pillars for achieving prestige. The basis of objective elements can underlie a person's subjective experience or perception. Self-esteem is a value that must be recognized by everyone. In this context, the objective principles of the Code of Ethics for Public Accountants can provide a strong foundation for achieving prestige, while more subjective principles such as courage (decisiveness) and introspection can provide the framework needed to face complex situations in the world. business and accounting profession. Objective principles of the Public Accountant Code of Ethics: Objective principles of professional ethics, such as integrity, objectivity, competence, and confidentiality, provide a strong basis for achieving prestige. When public accountants adhere to these principles in their practice, they build a strong reputation for professionalism and reliability. Compliance with these ethical standards demonstrates to clients, coworkers, and the general public that the public accountant is reliable and of high quality in their services. Subjective principles such as courage (decisiveness) and introspection. Although these principles are more subjective in

nature, they are essential in ensuring that public accountants are able to face complex challenges and situations with integrity and honesty.

Courage (assertiveness) helps them to remain steadfast to ethical principles even in the face of pressure or conflicts of interest. Introspection allows them to critically evaluate their actions and decisions, so they can learn and develop as better professionals. By combining the objective principles of the Code of Ethics for Public Accountants with more personal, subjective principles such as courage and introspection, public accountants can build a solid foundation for achieving prestige in their profession. They not only demonstrate a commitment to high standards of professional ethics, but also demonstrate the ability to act with integrity and leadership in challenging situations.

Conclusion

The code of ethics for public accountants in Indonesia is a written guide in carrying out the public accounting profession in the form of a framework and guidelines for professional behavior. However, in addition to guidelines for carrying out the profession, we also need additional encouragement to ensure compliance and implementation of these guidelines. Such as integrating local culture into the code of ethics. The principles of siri' culture in this research function to direct public accountants to comply with the basic principles of the existing code of ethics for public accountants. By adding the principles of firmness, introspection and prestige, this code of ethics becomes stronger and will encourage public accountants to comply with the five basic principles that have been established. By integrating the public accountant's code of ethics and siri' culture, it can help suppress the practice of violating the code of ethics. Deconstruction research on ethical codes based on siri' culture can provide deep insight into the extent to which these cultural principles and values are reflected in professional ethical practices.

Reference

- Aristotle. (2004). *Nicomachean ethics* (K. Dew, Trans.). Teraju. (Original work published ca. 350 B.C.E.)
- Badewi, M. (2019). Siri' and pesse values in Bugis-Makassar culture, and their relevance to strengthening national values. *JSW (Jurnal Sosiologi Walisongo)*, 3(1), 79–96. <https://doi.org/10.21580/jsw.2019.3.1.3291>
- Baud, C., Brivot, M., & Himick, D. (2021). Accounting ethics and the fragmentation of value. *Journal of Business Ethics*, 168(2), 373–387. <https://doi.org/10.1007/s10551-019-04186-9>
- Bertens, K. (2005). *Etika*. Gramedia Pustaka Utama.
- Emzir, & Rohman, S. (2015). *Teori dan pengajaran sastra*. RajaGrafindo Persada.

-
- Ghazali, N. A. M., & Ismail, S. (2013). The influence of personal attributes and organizational ethics position on accountants' judgments: Malaysian scenario. *Social Responsibility Journal*, 9(2), 281–297. <https://doi.org/10.1108/SRJ-08-2011-0072>
- Hendryadi, Tricahyadinata, I., & Zannati, R. (2019). *Metodologi riset: Panduan penelitian bisnis dan akademik*. Lembaga Pengembangan Manajemen dan Publikasi Imperium.
- Mattulada. (1995). *Latoa: Lukisan analitis terhadap antropologi politik orang Bugis*. Hasanuddin University Press.
- Prabowo, M. A., & Mulya, H. (2018). Construction of ethic code of public accountants in perspective of value of Bugis culture. *International Journal of Applied Business and International Management*, 3(1), 1–10.
- Primaraharjo, B., Handoko, J., & Mandala, W. (n.d.). The influence of the public accountant professional code of ethics on the audit quality of independent auditors in Surabaya. *Jurnal Akuntansi dan Keuangan*, 3(1), 1–12.
- Rahim, A. R., Ahimsa-Putra, H. S., & Laoddang, S. (2011). *Nilai-nilai utama budaya Bugis*. Ombak.
- Sanafiah, F. (2007). *Format-format penelitian sosial*. RajaGrafindo Persada.
- Sarwono, J. (2006). *Metode penelitian kuantitatif dan kualitatif*. Graha Ilmu.
- Sri, O., & Wilujeng, R. (2018). Philosophy, ethics and science: Efforts to understand the nature of science in the Indonesian context. *Indonesian Journal of Science Education*, 8(2), 100–115.
- Zed, M. (2004). *Metode penelitian kepustakaan*. Yayasan Obor Indonesia.