

Accounting ethics in financial reporting in the context of the metaphor of 'Lawang Sewu' (thousands of doors, thousands of information, thousands of interests)

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ABSTRACT

This study aims to improve the readability and understanding of financial statements through a conceptual framework of financial reporting and its derivatives. This study employed an analytical method as a conceptual framework, where financial accounting standards, financial reporting, and the results are described by the term "Lawang Sewu" as a reflection. The results show that the term 'Lawang Sewu' has similarities with accounting ethics in financial reporting, where "lawang" (Javanese) means door refers to "door of information" and "sewu" (Javanese) means a thousand or many refers to having many information and interest in accounting reporting performance. Accounting ethics in financial reporting also describes the strength of the 'Lawang Sewu' building which is not damaged despite its old age. Financial statements reflect the company's past, present and future values. Based on the conceptual framework of accounting, financial statements must meet two qualitative criteria: primary qualitative (relevant and in accordance with actual conditions) and secondary qualitative (comparable, testable, timely and understandable). Thus, financial reports are expected to be transparent so that users can use them appropriately.

ABSTRAK

Penelitian ini bertujuan untuk meningkatkan keterbacaan dan pemahaman laporan keuangan melalui kerangka konseptual pelaporan keuangan dan turunannya. Penelitian ini menggunakan analisis diterapkan sebagai kerangka konseptual, dimana standar akuntansi keuangan, pelaporan keuangan, dan hasilnya dijelaskan dengan istilah "Lawang Sewu" sebagai cerminan. Hasil analisis menunjukkan bahwa istilah 'Lawang Sewu' memiliki kemiripan dengan etika akuntansi dalam pelaporan keuangan, dimana 'lawang' (bahasa Jawa) yang berarti 'pintu' mengacu pada pintu informasi dan 'sewu' (bahasa Jawa) yang berarti 'ribuan' atau 'banyak' mengacu pada memiliki ribuan atau banyak informasi dan kepentingan dalam kinerja pelaporan akuntansi. Etika akuntansi dalam pelaporan keuangan juga menggambarkan kekuatan bangunan 'Lawang Sewu' yang tidak rusak meski usianya sudah tua. Laporan keuangan mencerminkan nilai masa lalu, sekarang, dan masa depan perusahaan. Berdasarkan kerangka konseptual akuntansi, laporan keuangan harus memenuhi dua kriteria kualitatif: kualitatif primer (relevan dan sesuai dengan kondisi aktual) dan kualitatif sekunder (dapat dibandingkan, dapat diuji, tepat waktu dan dapat dimengerti). Dengan demikian, laporan keuangan diharapkan transparan sehingga pengguna dapat menggunakannya dengan tepat.

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1. INTRODUCTION

The function of financial reporting is to provide information about the entity's financial position, financial performance, and cash flow that can be used by the users for making decisions (IAI, 2012). For that reason, the quality of financial reports presented to stakeholders needs improvement to reduce information asymmetry (Edvandini et al. 2014). Financial reports should not only represent economic phenomena with numbers but also provide descriptions in words to provide the users with understanding about the financial reports, as reflected as doors of information between companies and stakeholders. Therefore, financial reports must be in accordance with the actual conditions of the company and not misleading (Riduwan & Andayani, 2019). Based on the argument above, the present researchers are interested in conducting research on accounting ethics in financial reports by using the metaphor of '*Lawang Sewu*'. This metaphor is one of the strong and beautiful cultural heritage buildings in Indonesia that have been maintained from year to year. The financial reports are also expected to have the same endurance and strength as the '*Lawang Sewu*' cultural heritage building which is able to become an icon of the regional cultural heritage. Using that metaphor, financial reports must also be able to provide useful information to users such as investors, leaders and creditors as providers of capital, in making decisions.

This research is important to do in order to know that Indonesia's cultural heritage is very beautiful and has symbolic meaning in the field of science and knowledge. Financial reports must be in line with the principles of the conceptual framework, including qualitative characteristics, and objectives so that they will not be misleading. Public recognition of the completeness and transparency of the financial statements of a public company encourages the business sector to be able to provide financial reports that are compatible and according to standards (Imanuella, 2009). The diverse content of information and material in financial reports makes each account important for stakeholders as the basis for making economic decisions (Chakrabarty et al., 2018).

The company information that users need to know includes, among others, the profit generated by the company in the current year, sales transactions from year to year to ensure company revenue, and information

about the company's share price. All these are listed in the company's financial reports. Apart from the information side, accounting financial statements also have various kinds of interests. One of the interests referred to is that for decisions on investing in assets in a company. Information from financial reports encourages investors to pay closer attention to the condition and performance of the company in the present. Good financial reports make investors feel confident about the company's business processes.

Financial report is beneficial both for investors and the management side. As for creditors and suppliers, financial reports can be used as a basis for decision making such as to provide loans to companies and the financial reports will be used as a reference for rejecting or approving the proposed loan. This is done so that creditors have certainty that the company is able to pay and repay the loan according to the mutually agreed period of time. Meanwhile, from the management side, financial reports can be used to identify and ensure that all processes are running well.

Financial reports can also be used as a reference in supporting aspects of business planning in the future. For the government, financial statements are used as the basis for paying taxes, where the amount of tax paid will match the figures written on the company's financial statements.

In study, the financial statements are reflected as one of the famous cultural heritage buildings in Indonesia '*Lawang Sewu*'. For researchers, financial reports have the same meaning as '*lawang*' (Javanese) means 'door', so they can be reflected in the '*Lawang Sewu*' building. '*Sewu*' (Javanese) means 'thousands' or 'a lot of'. Therefore, it can be implied that financial statements is like a "door" or a connecting tool to be able to provide accounting information about the company's condition to investors. Meanwhile, the term '*sewu*' (Javanese) which means 'thousands' or 'a lot' indicates that the accounting financial statements contain a lot of information and interests. By using the ethical theory of utilitarianism as proposed by Immanuel Kant (1724-1804), the researchers try to connect human actions and the benefits which can be obtained from these actions.

Financial statements must provide relevant information in order to achieve objectives in accordance with the conceptual framework of financial statements. This is due

to the essence that is related to ethics in the compilers of these financial statements. The objective stated in the conceptual framework is to provide financial information about the reporting entity that is useful for current and potential investors, lenders and other creditors in making decisions about providing resources to the entity.

This research uses semiotic method and literature reviews or it collects the data on related samples through literature study. Semiotics is referred to as the science of signs with its code and use in social interactions, so that in the semiotic process each part of '*Lawang Sewu*' will be linked one by one the distinctive features of '*Lawang Sewu*' and the ethical principles of accounting financial reporting. The researchers also relate to standards in financial reporting by using the conceptual framework of financial statements in addition to the literature data used to link the relationship between the two. The philosophy of "*Lawang Sewu*" is based on the meaning of "*Lawang Sewu*" which is a building equipped with many doors, although in reality the number of doors is less than a thousand. This building has many high and wide windows and people consider them as doors. In terms of architecture, this '*Lawang Sewu*' building was built without using cement, but instead of *bligor* dough, or some call it *pese*, which is a local term for a mixture of sand, lime, and red bricks. The advantage of *bligor* compared to cement is that the building is not easily cracked and damaged. Therefore, it is not surprising that no cracks or damage to the wall are found in the '*Lawang Sewu*' building (Source: CNN Indonesia). In line with the principles of financial reporting, financial reports must be free from errors, able to enhance and strengthen the company's good name in the eyes of stakeholders, and not damage the company's image.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Every company in Indonesia tends to experience problems in presenting financial statements in accordance with accounting standards. This is a condition where there is a relationship between the compilers of financial statements and their users. It is expected that financial statements can provide relevant information in order to be able to achieve objectives in accordance with the conceptual framework of financial statements. The theory of ethics of utilitarianism which was put forward by

Immanuel Kant (1724-1804) tries to connect between human action and the benefits that can be obtained from that action.

Utilitarianism, which comes from the Latin word '*utilis*' meaning "beneficial", holds that an action is good if it benefits society as a whole and not just one or two people. An action is considered good if it has a goal to achieve something useful. The criterion in determining the good and bad of an action is the greatest happiness for the greatest number of people (Bartens, 2000). The actions that make the most people feel happy and satisfied are the best ones. It can also be understood that utilitarian attractiveness is based on positive values of ethics which include rationality, freedom, and universality (Arif, Aulia, & Herawati, 2014). In accordance with the description above, it can be concluded that the financial statements must be able to provide relevant information in order to be able to achieve the objectives in accordance with the conceptual framework for financial reporting because this is related to the ethics that exist in the compilers of these financial statements.

The conceptual framework in this study aims to provide financial information about a reporting entity that is useful for current and potential investors, lenders, and other creditors in making decisions about the provision of resources to the entity. In the preparation of financial reports, several codes of ethics have been required. The required code of ethics is in the form of a systematic procedure and has been established by the authorities.

The FASB has issued extensive guidelines containing instructions that state the objectives of financial reporting in Statement of Financial Accounting Concepts No. 1 on Objectives of Financial Reporting by Business. Financial reporting is not only related to preparing and presenting financial reports, but is also related to other ways of communicating information that relates, either directly or indirectly to information provided by the accounting system which includes information about the company's resources, liabilities, income, and others. Accounting financial reporting must have a qualitative nature as contained in the conceptual framework by making financial reporting a medium that can provide credible information for users.

Definition of Conceptual Framework in Financial Reporting

The FASB defines the conceptual framework

as: “a coherent system of interrelated objectives and fundamentals that is expected to lead to consistent standards, and it prescribes the nature, function, and limits of financial accounting and reporting.” Objectives are the concepts that underlie financial accounting, leading to the selection of transactions, events, circumstances. All these must be accounted for, their recognition and measurement, how to summarize and communicate them to interested parties. The role of a conceptual framework for accounting is to provide a structure appropriate to accounting theory. The conceptual framework can be viewed as a structured accounting theory (Maygarindra & El Maghviroh, 2012). The hierarchical form of the conceptual framework has several levels:

- a. At the highest theoretical level: Conceptual framework describes the scope and objectives of financial reporting;
- b. At the next level: The conceptual framework describes the qualitative characteristics of financial information (such as relevance, reliability, comparability, understandability) and basic elements of accounting (such as assets, liabilities, equity, costs, income and profits);
- c. At a lower operational level: The conceptual framework is relevant to the principles and rules of measuring and recognizing

the elements of financial statements and the types of information that need to be presented.

Lawang Sewu

The cultural heritage building ‘Lawang Sewu’ (one thousand doors) is a historical building in Indonesia, precisely located at Simpang Lima, Semarang, Central Java Province. This building stands firmly side by side with other historical buildings such as the Dutch Cathedral Church, the Mandala Bhakti Museum (Dutch Indies Court), and Wisma Perdamaian (which was formerly the Resident’s Office). In front of it is Wilhelmina Park where Tugu Muda stands right in the middle. Formerly this building was the office of the Nederlands-indische Spoorweg Maatschappij (NIS). This building was built in 1904 and completed in 1907.

Initially, office administration activities were carried out at Semarang Gudang Station (Samarang NIS). However, in line with the rapid development of the railway network which resulted in an increase in technical personnel and administrative personnel, the NIS office at Samarang station was no longer adequate, therefore, NIS entrusted Professor F. Klinkhamer and B.J. Quendag, two architects from the Netherlands, to design the NIS head office building in Semarang. Then at that time,

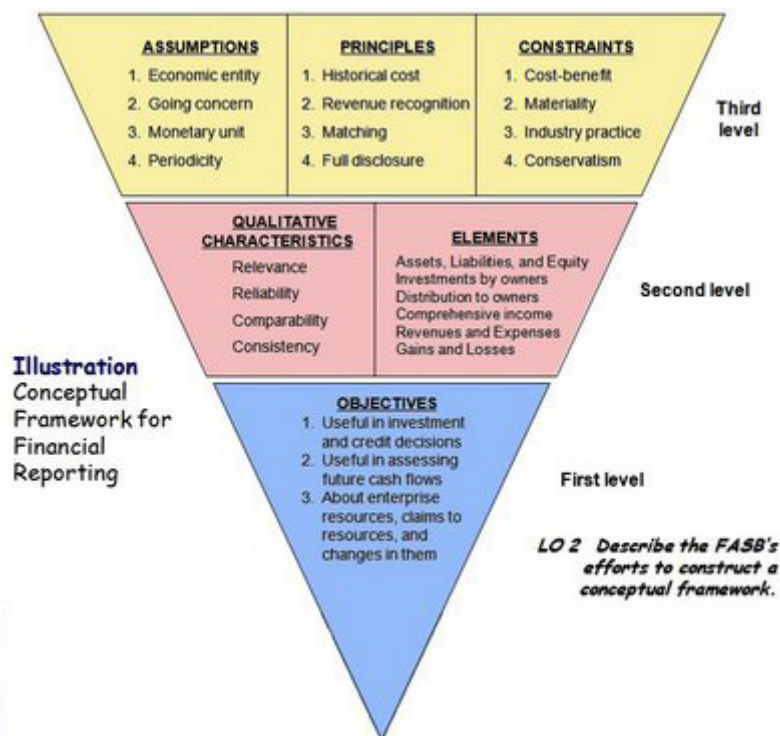


Figure 1
Conceptual Framework

the design drawing of the building to be built was taken to the city of Semarang. Based on the blueprint for the 'Lawang Sewu' building, the site plan and plans for this building were drawn in Amsterdam in 1903. Post-independence, the 'Lawang Sewu' building functioned as the Indonesian Railways Office (DKARI), the office of Regional Military Regional Command and Infrastructure (Kodam IV/ Diponegoro), as well as the Regional Office of the Ministry of Transportation of Central Java until 1994. From 1994 until now, this building has been included in the list of empty cultural heritage buildings.

It is named 'Lawang Sewu' (one thousand doors) because this building has many doors and windows ('sewu' is a Javanese word for one thousand or a lot of), the exact number is 928 doors and windows. The large number of doors and windows in this building is adapted to the tropical Indonesian climate, so that air circulation can run smoothly. This building was built without using cement as the foundation but using *Bligor* or *Pese* dough (a mixture of sand, lime and red stone). The advantage of *bligor* compared to cement is that the building is not easily cracked and damaged so that no cracks are found in the 'Lawang Sewu' building. *Bligor* also has components and structures that are more durable and easy to absorb water, so the space inside the building is cooler. The construction was erected without using iron. The roof was designed in a semicircular curved style every half a meter to reduce heavy stress. The roof structure was made of bricks arranged to form an inclined plane like a bridge structure (source: CNN Indonesia).

The Relationship between Financial Statement Accounting Concepts and the 'Lawang Sewu' Building

The results of research conducted by Fanani (2009) revealed that through good quality financial reporting, information asymmetry can be reduced so that investment activities can run more efficiently. There is a correlation between the quality of financial reporting and the cultural heritage building 'Lawang Sewu'. Researchers try to describe it in 3 viewpoints: (1) in terms of 'Lawang' (or door) side, financial statements are described as a "door" or a connecting tool to be able to provide accounting information to investors about the condition of a company; (2) in terms of 'sewu' (or a thousand or many), financial statements represent a thousand pieces of information and

a thousand interests; (3) in terms of the building which was built using raw materials consisting of *Bligor* and *Pese*, the financial statements represent the company's current financial condition. In addition, the financial statements must also be as solid as the 'Lawang Sewu' cultural heritage building, so that it is able to build an icon or a good image for the company. Financial reports must also remain strong, in the sense that it should be in accordance with the original objectives stated in the conceptual framework by providing corporate financial information that is useful for stakeholders such as investors, leaders, and creditors as providers of capital, in making decisions. In general, good quality financial reports lead to a better company image.

3. RESEARCH METHOD

This study uses semiotic method or the study of sign processes as additional information to support existing information. Semiotics is the study of sign processes which includes codes and their use in social interactions (Pilliang, 2008). The focus of semiotics is on text symbols, where all cultural products are developed using text. The meaning of the text has developed from written texts to reliefs on temples. Even cinema and ceremonies are considered texts because they are part of semiotic studies. Besides, this study also uses a literature review by collecting the materials in the form of secondary data as a historical review of 'Lawang Sewu' building and linking the 'Lawang Sewu' building with financial reports.

The relationship between the semiotic symbols of *Lawang Sewu* and the financial reporting in this study is that it is assumed the value of 'Lawang Sewu' as a metaphorical symbol is based on semiotic reflection. It indicates that myth is a communication system into a message (Bartens, 2000; Merkl-Davies & Koller, 2012). 'Lawang Sewu' is an object with signification through the form or object and a cultural product of the Dutch colonial era which is symbolized as a durable and strong cultural heritage, and has a value of struggle. In this study, the researchers assume that the semiotic symbols of the 'Lawang Sewu' cultural heritage building accurately reflect financial reporting ethics. Based on this explanation, 'Lawang Sewu' is a cultural product that can be the object of analysis from semiotics when linked to accounting. The semiotic process is shown in Figure 2.

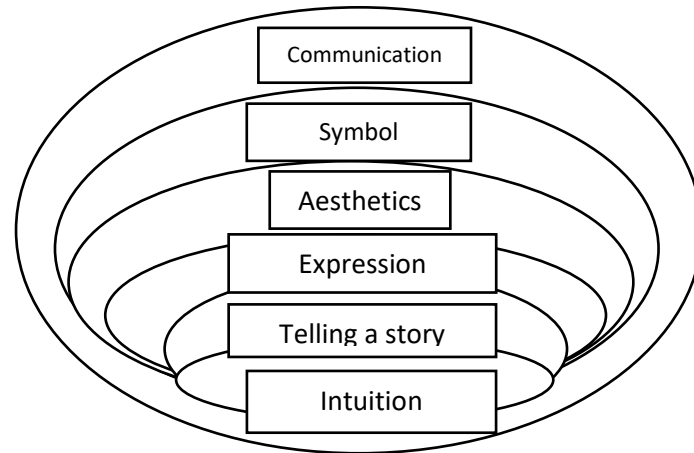


Figure 2
The Semiotic Process of Signs
 Source: Tabrani, 1992

4. DATA ANALYSIS AND DISCUSSION

Semiotics of verbal signs is a language known or used by the general public (Bateman, 2017). Semiotics of verbal signs emphasizes meaning rather than structure or form as a set of symbols that convey meaning to be understood. The structure of verbal semiotics is based on the use of sound and sound signs as references to create meaning. The relationship between 'Lawang Sewu' and financial reports in representing the semiotics of verbal signs is not only limited to visual signs, codes, and symbols, but also how the overall relationship creates signs, codes or symbols (Collings, 2016).

The relation of the verbal elements is seen through the metaphor of the 'Lawang Sewu' building. Verbal signs from 'Lawang Sewu' and financial reporting are obtained through identifying the meaning of the 'Lawang Sewu' building; such as the meaning of lawang, sewu and the sturdy 'Lawang Sewu' building which was only made of bligor and pese. Connecting financial statements in the metaphor of *Lawang Sewu* is based on the three elements that make up the semiotic components: signifier, signified, and sign (Barthes R., 2011).

The stages of the semiotic process in this study are divided into three functions. The first function is the signifier, which is the raw material to be shown. The second function is the signified, which is called a concept. Signified is a financial report that will be juxtaposed with 'Lawang Sewu'. The third function is sign. Sign is a combination of signifier and signified which is a concrete entity. In this case, the sign refers to the conceptual framework of accounting financial statements consisting

of: the scope and objectives of financial reporting, the qualitative characteristics of financial information, a conceptual framework that is relevant to the principles and rules of measurement, and recognition of the elements of financial statements and the types of information presented.

The first function is the signifier. *Lawang sewu* is considered as raw material such as language, rituals, paintings, and cultural objects. In this case, 'Lawang Sewu' functions to express. Signifier, as a revealer of signified, is an image of self-meaning from words or appearances such as readings, words or things (Barthes R., 2011; Pilliang, 2008). The signifier is an introduction to a signified. Thus, lawang sewu is a signifier that leads to signified, namely a verbal or visual financial report.

The second function is signified or often referred to as a concept (Bartens, 2000). Signified can also be interpreted as a concept that has meaning resulting from the perception of signs (Bartens, 2000; Pilliang, 2008). So it can be concluded that financial statements have a meaning as a form of responsibility of a manager for relevant disclosures in running the entity mandated by the principal.

The third function is sign. The sign is considered to be a combination of the signifier and signified which is a concrete entity. Signs are interpreted as anything that contains meaning and has two elements. Both of these elements are signifier as image and signified as meaning (Bartens, 2000). The combination of the conceptual framework of financial statements and the building 'Lawang sewu' reflects the ethics of financial reporting with the scope and

objectives of financial reporting, the qualitative characteristics of financial information, a conceptual framework that is relevant to the principles and rules of measurement, and the recognition of financial statement elements and the types of information presented contained in a conceptual framework reflecting the beautiful and sturdy 'Lawang Sewu' cultural heritage building.

The semiotics of financial reporting in the metaphor of the 'Lawang Sewu' building has produced a sign, in the form of financial reporting, as a manifestation of the existence of a function in achieving goals as an organization, business entity, cultural entity, and even as a clean, transparent and credible individual in presenting information to stakeholders. This is a sign that a manager (agent) has performed the function of maintaining the entity well (Choi & Suh, 2019). When the agent has succeeded in making the entity have relevant financial reporting ethics, this gives a signal to another meaning, in the form of trustee accountability to the principal (stakeholders).

The qualitative characteristics of financial reporting as a sign study in this article relate metaphorically to 'Lawang Sewu' building as a symbol, which again forms a relationship with other object signs that give birth to another meaning. The signs of financial reports and lawang sewu are matched so that the signifier can be clearly improved and does not lose its true meaning for persons who prioritize their own interests in facing the global world.

Besides the above description, the qualitative characteristics of financial statements in a conceptual framework adhere to *ceteris paribus*. This means that even though there have been many business failures and financial difficulties the assumption will always remain, where the entity will always perform good financial reporting and the entity will always disclose all forms of information to be conveyed to other stakeholders. Financial reporting is a vision that an entity will continue to carry out as an obligation to convey

information about its financial condition. The mission of financial reporting is to create appropriate ethical standards for reporting based on a conceptual framework. This is intended so that the information submitted does not mislead the users of the financial statements.

Based on the description above, it can be summarized that the relationship between financial reporting and 'Lawang Sewu' is as follows:

- a. *Lawang*
Lawang (Javaness) means a door that can be juxtaposed with the function of the financial statements and can be linked to the conceptual framework. If stakeholders want to know whether the company is in good health, bad condition, or in bankruptcy, the company's stakeholders can get all the information they need from the financial statements that the company presents to them.
- b. *Sewu*
Sewu (Javanese) means thousands or a lot of. In the financial statements there is a lot of information that is presented in accordance with the standards set by the IDX or the report standards audited by an external auditor. For stakeholders who have an interest in a company, they must sort out the information needed in making decisions.
- c. *Lawang Sewu* building was built from raw materials consisting of *Bligor* or *Pese* dough. A financial report is expected to have a strong and sturdy character like the 'Lawang Sewu' cultural heritage building so that it can become an icon. Financial reports must also be consistent with the original objectives stated in the conceptual framework, namely to provide useful information to stakeholders as material for decision making, such as to investors, leaders and creditors as providers of capital.

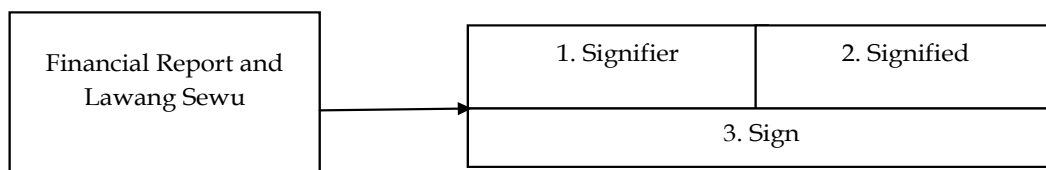


Figure 3
Analysis of the Representations of Semiotics of Financial Report
in Metaphors of 'Lawang Sewu'

Source: Data Processed

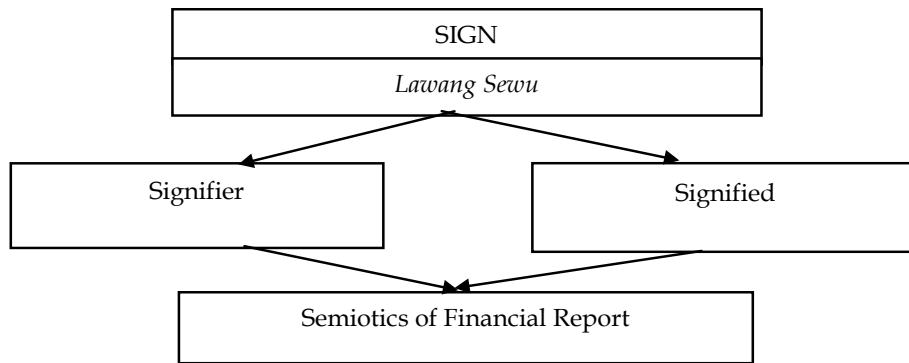


Figure 4
Modification of Analysis
Source: Data Processed

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

Based on the analysis of semiotic symbols and literature studies, it can be concluded that there is a relationship between accounting ethics in financial reporting and the 'Lawang Sewu' cultural heritage building. The financial report is reflected as one of the famous cultural heritage buildings in Indonesia, the 'Lawang Sewu' building because it has a uniform meaning.

In terms of 'Lawang' (Javanese) which means door, financial statements can be likened to a "door" or a means to provide accounting information to investors, especially regarding the financial condition of a company. If stakeholders want to know whether the condition of the company is healthy, sick, or bankrupt, they can get all the information they need through the financial reports that are presented. In terms of 'Sewu' (Javanese) which means a thousand or a lot of, financial reports contain a lot of information and interests. In the financial statements, there is a lot of information presented in accordance with the standards set by the IDX or the report standards audited by an external auditor. For stakeholders who have an interest in the company, they must sort out the information needed to be used as a material in decision making.

In terms of 'Lawang Sewu' building, which was built from raw materials of *Bligor* or *Pese* dough, financial statements are expected to have strong and resistant properties like the 'Lawang Sewu' heritage building so that they can become icons. Financial reports must also be consistent with the original objectives stated in the conceptual framework, namely to provide useful information to stakeholders

as material in making decisions such as to investors, leaders and creditors as providers of capital. Ethical and quality financial reporting will make the company image better.

By using the ethical theory of utilitarianism as proposed by Immanuel Kant (1724-1804) the researchers try to relate the human action and the benefits that will be obtained from that action. Financial statements must present relevant information in order to be able to achieve the objectives of financial reporting in accordance with the objectives of the conceptual framework, because this is related to the ethics possessed by the financial report maker.

This study uses a semiotic method and literature review by collecting data about related samples. Semiotics is referred to as the study of signs with their codes and their use in social interactions. The qualitative character must be attached to the financial statements as a reflection of the entity's culture.

The implications of this research can be shown to the entity to realize how important it is to present good and relevant financial statements that have an impact on the company's survival.

The next researchers can use the interview, observation, and direct observation methods related to the 'Lawang Sewu' cultural heritage building so that they can get cultural elements that will be associated with accounting science.

Based on the discussion above, this study has come limitations. Therefore, it is necessary to have further research on the relationship between concepts in the accounting literature and cultural elements in society, both conceptually and empirically, in order to produce good concepts and solutions.

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