

Semar's Philosophy as a Proposed Code of Ethics for the Profession of Educator Accountant

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ABSTRACT

The art of wayang kulit (puppet) is one of the original local wisdoms of Indonesia that has been embedded in the culture of the Javanese people for a long time. Each character in wayang kulit has a unique characteristic and a very deep meaning because it provides an overview of life. One example is Semar. Semar is described as a religious, strong, and wise teacher and leader. His behavior reflects the overall human capacity, both in thinking and in choosing an action or decision. This study aims to examine Semar's philosophy which is used as a proposal in the preparation of a code of ethics for the profession of educator accountants. By using the library research method, this study seeks to examine various literatures obtained from previous studies and books related to Semar's philosophy to get an overview of the characteristics of Semar and educator accountants. The results of this study conclude that Semar is a simple figure with various unique characteristics. He can be a role model in living life, including being religious, wise, intelligent, honest, earnest, loyal, thorough, never hesitate, professional, and public-oriented. This research is expected to be used as a proposal to the Indonesian Institute of Accountants – IAI and related regulators in compiling a professional code of ethics as a guide for the profession of educator accountant.

ABSTRAK

Kesenian wayang kulit telah menjadi salah satu kearifan lokal asli Indonesia yang sangat kental dengan budaya masyarakat Jawa. Setiap wayang memiliki karakter unik dan makna yang sangat mendalam karena memberikan gambaran tentang kehidupan. Contohnya adalah tokoh Semar yang menjadi guru dan pemimpin yang religius, kuat, dan bijaksana yang dapat mendeksripsikan kapasitas manusia secara keseluruhan, baik dalam berpikir maupun memilih suatu tindakan atau keputusan. Penelitian ini bertujuan untuk mengkaji filosofi karakteristik dari tokoh pewayangan Semar yang digunakan sebagai usulan kode etik profesi akuntan pendidik. Dengan menggunakan metode library research, penelitian ini berusaha untuk mengkaji berbagai literatur dari penelitian-penelitian terdahulu maupun buku yang terkait dengan filosofi Semar untuk kemudian mendapatkan gambaran terkait karakteristik Semar dan profesi akuntan pendidik. Hasil penelitian ini menyimpulkan bahwa Semar adalah tokoh yang sederhana dengan berbagai karakteristik unik yang dapat dijadikan teladan dalam menjalani kehidupan, diantaranya adalah religius, bijaksana, cerdas, jujur, sungguh-sungguh, setia, teliti dan tidak pernah ragu-ragu, serta profesional dan berorientasi publik. Implikasi praktik dari penelitian ini diharapkan dapat digunakan sebagai usulan kepada IAI maupun regulator terkait dalam menyusun kode etik profesi akuntan pendidik yang berguna sebagai pedoman bagi profesi akuntan pendidik.

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1. INTRODUCTION

Educator accountants have an important role and they are the strategic key to improving the objectives of accounting education and producing qualified, professional, and ethical accountants. According to Wardaya (2018), this profession is related to accountants who have duties in education, teaching, conducting research, and carrying out developments in accounting science. In addition, educator accountants are also required to compile accounting education curricula at universities, both state universities and private universities.

Unfortunately, there are still ethical violations committed by educators. These violations include unethical behavior in the education system such as plagiarism, indiscipline, imposition of rights on students, discrimination, and sexual harassment. Quoted from the Jogjapolitan website in 2020, there was a case of dismissal of a private university lecturer in Yogyakarta for cursing six students and alleged sexual harassment. Therefore, it is necessary to develop a code of ethics that serves as a guide for educator accountants to act and carry out their duties properly.

Several accounting professions have their own code of ethics such as the code of ethics for public accountants issued by the Indonesian Institute of Certified Public Accountants (IAPI) and the code of ethics for management accountants issued by the Indonesian Institute of Management Accountants (IAMI) under the auspices of the Indonesian Institute of Accountants (IAI). This is different from the profession of educator accountants that still does not have its own code of ethics. According to Meilisa and Ludigdo (2010), until now there has not been a separate code of ethics formulation for the profession of educator accountants. This is in contrast to the public accountant profession and the management accountant profession which already have a professional code of ethics. In the absence of a separate code of ethics for educator accountants, it does not mean that an educator accountant can act according to his will. Educator accountants are required to obey the rules or code of ethics for lecturers that apply to an institution as stated in Law Number 14 of 2005 concerning Teachers and Lecturers. Educator accountants should also adhere to the five general principles of professional code of ethics set by the Indonesian Institute of Accountants - IAI, which include integrity, objectivity, professional competence and

prudence, confidentiality, and professional behavior. According to the Indonesian Institute of Accountants - IAI, the five principles of the code of ethics for accountants also apply to other accounting professions, although educator accountants have different domains, environments, and goals from other accounting professions.

Given the importance of the role of the educator accountants, this profession should have its own code of ethics that regulates in detail how an educator accountant should behave in carrying out his obligations. In formulating a code of ethics for educator accountants, policy makers can choose what characteristics that must exist in a good educator accountant. Policy makers can take advantage of the various philosophies of the ideal educator as well as the characteristics of a role, such as the characteristics shown by characters in wayang kulit.

The art of wayang has been embedded in Javanese culture for a long time. Wayang is one of the original local wisdoms from Indonesia that has been recognized by the United Nations Educational, Scientific, and Cultural Organization (UNESCO) as a Masterpiece of Oral and Intangible Heritage of Humanity (Burhan, 2011). Wayang has become a cultural tradition as well as entertainment for the Indonesian people since a long time ago, especially the Javanese. Wayang is an art performance that displays a distinctive drama where in this performance there is a combination of vocals, literature, music, speech, drawing, and other art forms (Syuropati, 2010:168). The art of wayang is often referred to as wayang kulit (leather puppet) show because it is made of carved leather. In a wayang kulit show, wayang is displayed in the form of a shadow on a large sheet of cloth (Prasetyo, 2012). Even though the era of globalization has slowly diminished this art, due to modern technologies, it is still favored by the community, especially in rural areas. Wayang is often used as entertainment in traditional events, such as village safety ceremonies, circumcisions, and weddings.

Wayang has a very deep meaning because it provides a picture of life (Izzati, 2017). Wayang depicts Javanese culture that reflects facts, values, objectivity, morality, hopes, and expectations derived from the life of Javanese people. Wayang has two roles, as entertainment (art) and as a medium of learning (character) (Prasetyo, 2012). In the past, Sunan Kalijaga

used wayang kulit as a medium for delivering messages when introducing Islamic values to Javanese people. In wayang performances, the dalang (puppeteer) has a very important contribution. A dalang can serve as a director who determines the storyline of a puppet show. In general, the dalang will provide various entertainments and learning about human life and its problems during performances. Wayang also teaches how one should live and manage the relationship between humans and God, humans and fellow humans, humans and other living creatures, and humans and nature. So, there are many moral messages that can be learned from a wayang show (puppet show). This is what makes wayang still favored by the people of Indonesia, especially the Javanese.

Each character in wayang has their own characteristics and behaviors: evil characters (the Kauravas) and good characters (the Pandavas and Punakawan). The characteristics of each character in wayang can be used as role models for the community in living life, especially the Javanese. The characteristics possessed by each character in wayang show noble values that can help individuals in living their lives and ultimately being able to achieve perfection in life, which is manifested in their capacity to shape themselves into true human beings and create a better life (Prasetyo, 2012).

Semar is an example of a character in wayang who has good qualities and can be used as a role model in life. Semar is a member of the Punakawan, consisting of Semar, Gareng, Petruk and Bagong. Punakawan are loyal followers of the heroes of wayang performances in Central Java. Therefore, their place is always to the right of the dalang, including members of the pandavas and their allies (Pausacker, 2004). Literally, Punakawan means servant. In Javanese culture, Semar is described as a religious, strong, and wise teacher or leader who can describe the overall human capacity, both in thinking and in choosing an action or decision (Prasetyo, 2012). In addition, a number of studies have revealed several other characteristics of Semar, including being honest, conscientious, sincere, unselfish (Sungaidi, 2019), careful (Endraswara, 2014), constantly increasing self-potential, working hard, and never giving up (Setyaputri, 2017). These good characteristics can be used as the model and applied in everyday life. By making the philosophy of Semar, human beings are expected to be able to achieve their goals and become better people.

Semar's characteristics and personalities can be used as ethical guidelines in various professions. This is because Semar has a sublime character that can be used as a guideline in behaving. One of the professions that can apply the character and personality of Semar in the implementation of its responsibilities is an educator accountant. According to Prasetyo (2012) Semar is a figure in wayang who has strength and good personality that can be used as guidelines for the community, especially the Javanese people who place Semar as the ideal and perfect spiritual figure. This is in line with the essence of an educator accountant who acts as a role model for his students.

The philosophy of the noble character owned by Semar is expected to be used as a guideline in living life, especially for educator accountants, given that Semar is a very wise teacher in educating, giving lessons about life, and teaching to always maintain relationships with God. The noble characters owned by Semar can be used as a consideration for the Indonesian Institute of Accountants - IAI and the relevant regulators in the formulation of the code of ethics for educator accountants, given the importance of the role of an educator accountant in giving examples, instilling the main values in society, and building ethics for prospective accountants. In addition, educator accountants play a role as a teacher, the most important subject in education sustainability (Idhar, 2020).

This study aims to examine the philosophy of the noble character of Semar that is used as a proposal in preparing the code of ethics for the profession of educator accountants. Using the library research method, this study examines various literature obtained from previous studies related to the philosophy of Semar to get an idea of the characteristics of Semar and the profession of educator accountants. This research is expected to be used as a proposal to the Indonesian Institute of Accountants - IAI and related regulators in compiling the code of ethics for the profession of educator accountants.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Educator Accountant

Educator accountants are one of the accounting professions engaged in education, teaching in schools and universities, both state and private universities, compiling accounting education curricula, and conducting research

on the development of accounting science. This profession has jobs related to providing educational services to the entire community and producing new accountants who are professional, ethical, and responsible for their work. As an educator, educator accountants play an important role in realizing one of the ideals of the Indonesian nation as stated in the Preamble to the 1945 Constitution, participating in educating the nation. This profession will later create a generation of professional accountants who are experts in their fields such as public accountants, tax accountants, educator accountants, management accountants, government accountants and other professions. Based on Article 60 of Law Number 14 of 2005 concerning Teachers and Lecturers, it is stated that in carrying out professional duties, lecturers are obliged to always uphold regulations, laws, codes of ethics, and religious values.

Until now there has been no formulation of a code of ethics for the profession of educator accountants (Meilisa & Ludigdo, 2010). Educator accountants must adhere to the five general principles of professional code of ethics issued by the Indonesian Institute of Accountants - IAI, which consist of integrity, objectivity, professional competence and prudence, confidentiality, and professional behavior. In addition, educator accountants are required to comply with the rules or code of ethics for teachers that apply to the institution.

It is important for educator accountants to set an example, instill the noble values in society, and build ethics in their students. This is because the educator accountant is

considered the closest person in conveying the meaning of ethics and providing an example of how a professional behaves and acts in the family, work, and wider community.

The Figure of Semar

Semar is one of the members of Punakawan in wayang who has many meanings in life (Setyaputri, 2017). The presence of Semar in wayang art is very popular with the Javanese people because of a series of noble values embedded in him (Habsy et al., 2019; Suseno, 2001). The character of Semar was born from Javanese culture and is not found in the famous Ramayana, Baratayudha, and Mahabharata stories from India (Tjahyadi, 2016). Semar is a member of the Punakawan consisting of Semar, Gareng, Petruk and Bagong. In the world of wayang, Semar acts as a guide for the knights (Eltivia, 2017). Semar is the teacher of Pandavas who has a unique physical appearance but is full of symbols of goodness (Setyaputri, 2017).

Semar is very well known for his moral messages and values of life. If the moral messages and values of life are implemented in daily life, one will be able to maintain the balance between humans in the midst of a very diverse social life because of many differences (Izzati, 2017), differences in ethnicity, race, culture, customs, language, religion, and others. Semar is a religious, strong, and wise teacher and leader who can describe the overall human capacity, both in thinking and in choosing an action or decision (Prasetyo, 2012). In addition, a number of studies have revealed several other characteristics of Semar, including being honest, conscientious, sincere, unselfish (Sungaidi, 2019), careful



Figure 1. Semar

Source: Google Image, 2020

(Endraswara, 2014), constantly increasing self-potential, working hard, and never giving up (Setyaputri, 2017). Semar is also known for his uniqueness. This uniqueness is supported by his physical appearance that resembles a villager, ugly, and powerless. Semar has unique eyes and voice which shows that Semar is an idealist, has a strong determination, and never hesitates (Eltivia, 2017).

3. RESEARCH METHOD

This is a library research. This research examines various literatures from previous studies related to Semar's philosophy with the aim of obtaining an overview of the characteristics of Semar that can be used as a proposal for preparing the code of ethics for the profession of educator accountants. Conclusions will be drawn from the various information that has been collected in order to contribute to the Indonesian Institute of Accountants - IAI and other regulators related to the code of ethics for the profession of educator accountants.

This research uses various written sources such as articles, books, and other relevant documents. This research is conducted in several stages. First, it utilizes Scopus and Google Scholar as online databases to obtain supporting literature relevant to this research topic. The keywords used in the article include Semar, characteristics of Semar, wayang Semar, Semar and education, Semar as a teacher, philosophy of Semar, Semar and accounting, and educator accountants. In addition to articles on the Scopus and Google Scholar databases, this study also adds information obtained from books and other sources. Second, the researcher classifies Semar's characteristics into several main characteristics and then selects several characteristics that are suitable for educator accountants. The selection of appropriate characteristics is also based on the five basic principles of the code of ethics issued by the Indonesian Institute of Accountants -

IAI, such as integrity, objectivity, professional competence, confidentiality, and professional behavior. In addition, the researcher also uses Law Number 14 of 2005, concerning Teachers and Lecturers, as material for consideration in selecting the appropriate characteristics for the profession of educator accountants. Third, the researcher draws a conclusion from the various information that have been collected, including the results of the classification, so that it can be used as a proposal in the preparation of a code of ethics for educator accountants.

4. DATA ANALYSIS AND DISCUSSION

The era of globalization is indicated by increasing quality competition and it equires all parties in various fields to constantly improve their competencies (Fathurrohman, 2016). Improving the quality of education, both quantitatively and qualitatively, is very important and must be done continuously. Education is also used as a medium that can build the character of the nation. The important and strategic role of an educator or teacher is needed for the creation of a quality generation (Kosim, 2008). This is in accordance with the main task of a teacher or educator as described in Article 1 paragraph (1) of Law Number 14 of 2005 concerning Teachers and Lecturers, which states that the main task of a teacher or educator is to educate, teach, guide, direct, train, assess, and evaluate students.

Educator accountants are accountants who have an obligation to provide accounting education, carry out accounting development and research, provide teaching, and develop accounting education curricula in universities (Nyoman et al., 2015). Educator accountants also play a role in providing qualified knowledge and skills. They must have integrity and a professional attitude (Nyoman et al., 2015). This profession is considered the most competent in providing teaching and integrating ethical content into the accounting curriculum (Agustin & Anita, 2009). Educator

Table 1
List of Characteristics of Semar

No.	Source of Information	Characteristics
1.	Prasetyo (2012)	Religious, strong, and wise
2.	Sungaidi (2019)	Honest, thorough, earnest, and eliminate personal interests
3.	Endraswara (2014)	Always be careful
4.	Setyaputri (2017)	Always improve self-potential, work hard, and never give up
5.	Eltivia (2017)	Strong determination and never hesitate

Source: Data processing results

accountants are generally lecturers who teach accounting curricula at universities. According to article 1 paragraph (2) of Law Number 14 of 2005 concerning Teachers and Lecturers, a lecturer is a professional educator and scientist with the main task of transforming, developing, and disseminating science, technology, and art through education, research, and community service.

As a person who has an obligation to convey education, teaching, and the meaning of professional ethics in the accounting profession, an educator accountant must have a code of ethics that can act as a barrier to the arbitrariness of the educator accountant in providing lessons. A code of ethics is also needed by educator accountants as a guide to behaving in their daily lives. The professions of public accountants and management accountants have their own code of ethics issued by the Indonesian Institute of Certified Public Accountants (IAPI) and the Indonesian Institute of Management Accountants (IAMI) under the auspices of the Indonesian Institute of Accountants - IAI. Unfortunately, according to Meilisa dan Ludigdo (2010), there is still no separate code of ethics for the profession of educator accountants. Even until 2020, the code of ethics for educator accountants still follows the five general principles of professional ethics issued by the Indonesian Institute of Accountants - IAI, which include integrity, objectivity, professional competence and prudence, confidentiality, and professional behavior. Educator accountants have different urgency from public accountants and management accountants. Thus, educator accountants must have their own code of ethics that has been adapted to their needs and can be used as a guide to carry out their obligations.

In compiling a code of ethics for educator accountants, regulators and the related parties can use the philosophy of an ideal figure as a reference in choosing what attitudes an educator accountant should have. It will be formulated in a code of ethics for educator accountants to be later approved by the Indonesian Institute of Accountants - IAI. One of the ideal teacher figures in wayang is Semar. Semar's philosophy was chosen in this topic because Semar is one of the characters in Javanese wayang who is unique and famous for his various noble values. Semar is also known as a very wise teacher who always teaches kindness. Therefore, it is hoped that the characteristics of Semar can be used as

a consideration for the Indonesian Institute of Accountants (IAI) and related regulators in formulating a code of ethics for educator accountants apart from the five basic principles of the code of ethics that have been formulated previously. The following are the characteristics of Semar that can be used as consideration:

Religius

The *dalang* (puppeteer) always presents Semar as a religious figure in wayang performances. Semar is often associated with spirituality. Semar always gives advice and reminds his students to always maintain good relations between humans and their God, between fellow humans, humans and other living creatures, as well as humans and their natural surroundings. Purwadi (2014:14) in his book explains that Semar always gives wise advice. For example, as in the story of Semar Boyong, there are points of local wisdom given by Semar:

"Sayektosipun kenging kinarya cihna manunggaling kawula lawan gusti, pamong kaliyan ingkang kedah dipun mong kanthi manunggal kasebut badhe ageng dayanipun, wewangunan pambangunan nagari saya badhe lancar. Lan badhe langkung raket supeket manunggaling kawula gusti, kanthi sesanti hayu rahayu ingkang tinemu, ayem tentrem adil lan makmur."

Translation:

("In fact, it can be used as an example as a form of unity between humans and God, between leaders and the people. With this unity, the power will be great, the development of the country will be smoother, and in the end, the unity between humans and God will be stronger, with the motto: safe, peaceful, just and prosperous.") (Carito, 2000:13).

Spirituality is often associated with religion. Spirituality and religion have similar definitions, but differ in two ways. First, spirituality is the essence of religion, therefore, spirituality is a part in it. Second, spirituality is the advantage of the product that is enjoyed, while religion is a package of various cultural backgrounds and local human intelligence (Prasetyo, 2012). According to the Indonesian Dictionary, being religious is defined as religion, or everything that has to do with matters within the scope of religion (Muhaimin, 2002; Rusdiyanto, 2019).

Prasetyo (2012) argues that the presence of Semar offers spiritual values that can give birth to accounting knowledge, with God Almighty as the foundation and soul. Religion-based accounting science will demonstrate the value of honesty in analyzing accounting processes and activities and will reduce the practice of irregularities and violations in order to achieve fairness and accuracy of financial statement values, such as being honest, responsible, disciplined, fast and precise, visionary, empathetic and grateful. The basis of spiritual accounting lies not only in values, but also in beliefs. Beliefs are based not only on religious teachings, but also on spiritual values derived from holy books, inner awareness, and the essence of ideological consensus that are united into the self (body, mind, and soul) of each individual with other people and surrounding individuals along with orientation towards happiness, love and compassion for God (Prasetyo, 2012).

Being religious in the accounting profession – especially educator accountants – plays an important role because its existence serves as a medium used by humans in everyday life (Prasetyo, 2012). The accounting function must be in harmony with the human function as stated in the purpose of its creation by God. Humans are created to serve God, which means that humans must obey and submit to God's rules (Prasetyo, 2012).

When someone obeys and submits to God's rules, he will carry out every command and stay away from all God's prohibitions. A religious person will also believe that every action taken will be monitored and will receive an assessment and reward from God (Amran, 2012). As Allah says in Surah Qaaf verses 16-18 as follows:

وَبِشُورِئِمْ أَمْ لَمْ يَخْنَوْا نَاسُ الْإِنْقِلَاحِ دَقْلُ
ذَا رِدْيَرُولَا لَبَحْ نَمْ هَيْلَا بُرْقَا نَحْنُ مَسْفَن
لَمْ شَلَا نَحْنُ نِيْمِيْلَا نَحْنُ نَايَقْلَتُمْ لَمْ يَقْلَتِي
دِيَتْعُ بِيْقَر هَيْلَا لَوْق نَمْ طِفْلِي أَمْ دِيْعَق

"And indeed, we have created man and know what his heart whispers, and we are closer to him than his jugular vein, (that is) when two angels record his deeds, one sitting on the right and the other sitting on the left. He did not say a single word but there were guardian angels near him" (QS. Qaaf: 16-18).

Ibnu Kasir, in his book, interprets this verse that Allah SWT has power over humans. Allah SWT has created humans and His knowledge covers all His affairs. Allah SWT knows what is in the human mind and the good and bad that humans do (Kasir, 2014). In addition, based on the verse, it can also be interpreted that there is not a single sentence or action that is not recorded by the guardian angel.

Religious nature must be possessed by everyone in carrying out their profession, including accountants, especially educator accountants. When an educator accountant has a religious nature, he will carry out all the mandates with full responsibility and caution because he believes that all actions he does will be accounted for in the hereafter. This religious nature can prevent educator accountants from bad behavior that must be avoided, such as acts of plagiarism. The act of plagiarism is one example of dishonesty that is still often done in the academic field (Martin, 2011). Plagiarism is an act that must be avoided by an educator accountant considering his role as an educator who must be able to be a role model for his students. When an educator accountant has a religious nature, he will feel afraid and avoid bad actions that can affect his profession. This is because religious educator accountants will always feel that their every action is supervised by Allah SWT, recorded by angels, and will be accounted for in the afterlife.

Wise

Sungaidi (2019), stated that Semar has the nature of *wijaya* (wise in serving the country) and *wicaksana maya* (wise in speaking and acting). Wisdom is defined as an intelligence that exists within each individual related to the use of the mind possessed, based on experience and knowledge, integrating thoughts, feelings, and behavior, and the willingness to evaluate them in assessing and decide a problem. By doing so, they can create a harmony between the individual and his environment (Sahrani et al., 2014). Sahrani et al., (2018) suggests that the characteristics of a wise person should think intelligently, have a positive personality, and have exemplary actions.

A wise attitude is very important for an accountant, especially an educator accountant. An educator must always be wise in providing advice, learning, and inculcating values to his students. With a wise attitude,

an educator accountant will be increasingly respected and used as a role model by all his students. An educator accountant must be wise when speaking and acting, think calmly, and consider all risks when solving all the problems at hand, so that the decisions taken will be the right decisions and bring benefits. In addition to being wise in speaking and acting, an educator accountant must also be wise in serving the country. This relates to the obligation of educator accountants in carrying out the curriculum that has been set by related parties, especially for educator accountants who are Civil Servants, employees who are appointed and work for the state.

Intelligent

Semar has an intelligent nature, always tries to increase the potential that exists in him, and struggles with all his might to achieve life's goals. In achieving his goals, Semar has the principle of never demeaning, humiliating, and stepping on the dignity of others (Setyaputri, 2017). Intelligence is often associated with a person's competence in his field. Intelligence is also reflected in the five basic principles of the code of ethics for accountants that have been formulated by the Indonesian Institute of Accountants - IAI, namely competence and prudence. According to the code of ethics for accountants issued by the Indonesian Institute of Accountants - IAI (2020) subsection 113 point P113.1, accountants must be able to achieve and maintain professional knowledge and expertise at the level required to ensure that their clients or organizations where they work receive professional services based on professional standards and the latest technical standards and in accordance with applicable laws and regulations. This is also supported by Article 60 of Law Number 14 of 2005 concerning Teachers and Lecturers which states that in carrying out professional duties, lecturers are obliged to continuously improve and develop their academic qualifications and competencies in line with the development of science, technology, and the arts.

An educator accountant must be intelligent. This is because educator accountants are figures who will become role models for their students and provide learning related to accounting material, the world of work, and social life. An educator accountant is required to be intelligent and have qualified competencies in order to create a generation of smart accountants. This intelligence can

be in the form of competence in the field of accounting.

Intelligence and extensive knowledge must also be possessed by an educator accountant as capital in making decisions so as not to make mistakes in decision making that can mislead or harm many parties. In addition, an educator accountant must have a strong determination, high curiosity, and always improve self-potential so that the knowledge possessed is always up to date following educational developments from year to year. This is important because education is currently faced with increasingly sophisticated and increasing technology, so it is required to provide the best quality (Fathurrohman, 2016), in accordance with the demands of increasingly advanced developments in science and technology.

Honest, Earnest, and Loyal

Semar has several characteristics called "*dirut saha*", which means honest, thorough, earnest and faithful in carrying out his duties as a teacher (Sungaidi, 2019). In this case, thoroughness means never having doubts, as explained in point 5. Honest, earnest, and faithful qualities must be possessed by an educator accountant. Honesty, earnestness, and loyalty have also been reflected in the five basic principles of the code of ethics for accountants that have been formulated by the Indonesian Institute of Accountants - IAI, namely confidentiality.

Honesty is defined as an action that reveals what it is, being open, consistent between what is said and done, fight for the truth, can be trusted, and does not cheat (Dewi & Riskiana Putri, 2018). If an educator accountant has honest, earnest, and faithful qualities, he will convey every learning material honestly, earnestly, and carefully. Honesty means not hiding anything that is important to the public, except for some things that are confidential and are not intended for the public.

Based on the statement of the Indonesian Institute of Accountants - IAI (2020) subsection 114 point P114.1, an accountant must comply with the principle of confidentiality. This principle requires accountants to always protect the confidentiality of information obtained as a result of professional relationships. Confidentiality means not disclosing confidential information obtained from professional and business relationships, both inside and outside the workplace without adequate and specific authority, unless there

are legal or professional rights and obligations that require an accountant to disclose it, of course with the approval of the authorities. An example of confidentiality that must be maintained by an educator accountant is the personal data of students. Educator accountants are not allowed to disseminate and use students' personal data for their personal interests and to obtain certain benefits. This action is an unethical act that must be avoided because it violates the privacy of students. An educator accountant is not allowed to be hypocritical because an educator accountant is a role model for his students in carrying out his profession as an accountant in the future.

The accounting profession is quite vulnerable to dysfunctional behavior or unethical behavior due to obedience pressures (Alinsari et al., 2020). Therefore, it is important for educator accountants to have strong earnestness and determination in carrying out every mandate they carry. In addition, educator accountants must also be loyal to the profession, agency, and the state. This is because there is a possibility that an educator accountant will also get pressure and make a mistake by taking an unethical action.

Meticulous and Never Hesitate

In a research by Sungaidi (2019) and Endraswara (2014), it is stated that as a unique teacher, Semar is a conscientious and careful figure. Meanwhile, according to Eltivia (2017), Semar is a figure who never hesitates. According to the Indonesian Dictionary, meticulous means careful and thorough. Meticulous can also be interpreted as a character who is always alert, full of calculations in thinking and acting, and not in a hurry and not careless in carrying out an obligation.

As an educator accountant, it is important to be thorough and careful. Being careful means not rushing and considering all risks when carrying out duties as an educator accountant. With thoroughness and prudence in making decisions and in carrying out their duties, the decisions taken will be more precise and accurate. This is because during the decision-selection process, educator accountants have considered and taken into account all the risks they will face. This trait has been reflected in the five basic principles of the accountant's code of ethics issued by the Indonesian Institute of Accountants - IAI, the precautionary principle. According to the statement of the Indonesian Institute of Accountants - IAI (2020) code of

ethics for accountants subsection 113 point P113.1, an accountant must act seriously and ensure that all actions and decisions taken are in accordance with certain professional and technical standards. In terms of educator accountants, educator accountants are required to always be thorough and careful in conveying the learning curriculum to students.

As an educator who will deliver curriculum and knowledge to students, educator accountants must be firm and never hesitate. Educator accountants must be firm in conveying something true and without hesitation to reveal the truth for the public interest, so that trust will arise from students. This is because if the educator accountant feels doubtful, it will also cause doubts in students.

Professional and Public Oriented

The factor distinguishing whether a person does a job or profession well or not can be seen from his orientation in carrying out his duties. A person is said to be carrying out his profession well if he has an orientation for the public interest, not for his personal interests. According to the Indonesian Accountant Code of Ethics Subsection 115 point P115.1, professional behavior is behavior that requires an accountant to comply with applicable laws and regulations and avoid any behavior that can discredit the profession. Accountants must not be involved in business, work, or any activities that are known and feared to damage integrity, objectivity, reputation, or the profession whose results are not in accordance with basic ethical principles (IAI, 2020). A professional accountant will work by prioritizing the public interest above his personal interests.

Educator accountants as a profession must be public oriented. An educator accountant is not allowed to carry out his duties for his personal interests. Examples of actions that are concerned with personal interests in educator accountants are plagiarism, indiscipline, coercion of will on their students, and sexual harassment. An educator accountant must prioritize the interests of his students over his personal interests. This trait is also reflected in the five basic principles of code of ethics for accountants issued by the Indonesian Institute of Accountants - IAI, namely being professional.

As an educator, educator accountants must always improve their professionalism, because educators have an important role in improving the quality of human resources.

Some of the efforts that an educator can do are to understand the minimum professional standards, complete qualifications and competencies according to their fields, create good cooperation, improve service-based work, and increase creativity in using the latest information and communication technology (Ali Muhson, 2004).

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

Educator accountants play an important role in improving the quality and ethics of prospective accountants. Therefore, a separate code of ethics is needed for the profession of educator accountants. Currently, educator accountants only adhere to the code of ethics for lecturers and the five principles of code of ethics for accountants issued by the Indonesian Institute of Accountants - IAI. Semar's philosophy can be used as a proposal for formulating the code of ethics for educator accountants. Semar, as a character in wayang, is a figure of teacher who reflects a symbol of goodness. Semar is a simple figure with various unique characteristics that can be used as an example in living life.

Based on the results of the analysis, by taking into account the characteristics of Semar, this study shows that Semar has the characteristics of being religious, wise, intelligent, honest, earnest, loyal, thorough and never hesitant, professional, and public-oriented which can be used as a role model for others, particularly educator accountants in carrying out their obligations. These characteristics are expected to provide practical implications for consideration for the Indonesian Institute of Accountants - IAI and related regulators in formulating a code of ethics for educator accountants. The results of this study are important because there is still no separate professional code of ethics for educator accountants that can be used by educator accountants as a guide in carrying out their duties.

This study has limitations in the difficulty of finding reading sources from accredited journals related to Semar. Further research is expected to be able to find more complete information related to the characteristics of Semar from various reading sources such as books, articles, and others as well as by conducting interviews with trusted sources to obtain the information needed. In addition, further research can also develop the characteristics of other figures as material for

consideration and proposals to the Indonesian Institute of Accountants - IAI and regulators related to the preparation of a professional code of ethics for the educator accountants which can then be ratified and used as a guide for educator accountants in carrying out their obligations.

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