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Re-Construction of Accounting Ideology as Efforts to Prevention of Fraudulent Financial Reporting

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ABSTRACT

Accounting shaped by its ideological environment will be able to influence the behavior of accountants to commit fraud in financial reporting. Modern accounting is currently considered a subsystem of the ideology of capitalism that prioritizes the interests of the owners of capital. Accounting information is more widely used by the capitalist class and accountants for personal and group gain. This study aims to construct the concept of a modern accounting ideology with a divinity ideology to prevent fraudulent financial reporting. This research is a non-mainstream research with a postmodern paradigm that is used to reconstruct a new ideological building to prevent fraudulent accounting and financial reporting practices. The research site is the practice of financial accounting in Indonesia by utilizing primary data from selected informants. The results show that when accounting is born in a capitalistic environment, the information it conveys is profit-oriented. Then the economic decisions and actions taken are also money oriented. Finally, the reality that is created is the reality to gain profit (money) which leads to fraudulent behavior. Therefore we need a concept of accounting ideology that is able to present universal spiritual values to prevent fraudulent financial reporting. This spiritual value is then manifested in the reconstruction of the annual accounting ideology as monotheism, trustworthiness, mashlahah, sincerity, fairness, ihsan, istikhlaf, ukhuwwah, shiddiiq and qanaah which will be the basis for the mindset and behavior of accountants so as not to commit fraudulent financial reporting.

Keywords: Ideology, accounting, spiritual and fraudulent financial reporting

ABSTRAK

Akuntansi yang dibentuk oleh lingkungan ideologisnya akan dapat mempengaruhi perilaku akuntan untuk melakukan kecurangan dalam pelaporan keuangan. Akuntansi modern saat ini dianggap sebagai subsistem dari ideologi kapitalisme yang mengutamakan kepentingan pemilik modal. Informasi akuntansi lebih banyak digunakan oleh kelas kapitalis dan akuntan untuk keuntungan pribadi dan kelompok. Penelitian ini bertujuan untuk mengkonstruksi konsep ideologi akuntansi modern dengan ideologi ketuhanan untuk mencegah terjadinya kecurangan pelaporan keuangan. Penelitian ini merupakan penelitian non-mainstream dengan paradigma postmodern yang digunakan untuk merekonstruksi bangunan ideologis baru untuk mencegah praktik akuntansi dan pelaporan keuangan yang curang. Lokasi penelitian adalah praktik akuntansi keuangan di Indonesia dengan memanfaatkan data primer dari informan terpilih. Hasil penelitian menunjukkan bahwa ketika akuntansi lahir di lingkungan kapitalistik, informasi yang disampaikan berorientasi pada keuntungan. Kemudian keputusan dan tindakan ekonomi yang diambil juga berorientasi pada uang. Terakhir, realitas yang tercipta adalah realitas untuk mendapatkan keuntungan (uang) yang mengarah pada perilaku curang. Oleh karena itu diperlukan konsep ideologi akuntansi yang mampu menghadirkan nilai-nilai spiritual universal untuk mencegah terjadinya kecurangan pelaporan keuangan. Nilai spiritual ini kemudian diwujudkan dalam rekonstruksi ideologi akuntansi tahunan seperti tauhid, amanah, mashlahah, ikhlas, adil, ihsan, istikhlaf, ukhuwwah, shiddiiq, qanaah yang akan menjadi landasan pola pikir dan perilaku akuntan agar tidak melakukan kecurangan pelaporan keuangan.

1. INTRODUCTION

The notion of relativism became stronger or had a basis after Heraclitus (544-484 BC) stated, you can not step twice into the same river, for the fresh waters are ever flowing upon you." (Warner, 1961:26) in (Tafsir, 2008). His philosophical thought was later known as the philosophy of "becoming". He argued that everything that exists is being or is always changing. So his famous saying "Panta rhei kai uden menci" which means that everything flows like a river, and no one can enter the same river twice. Likewise with everything that exists, nothing is permanent, everything changes. Heraclitus also said that "the universe is always in a state of change, something cold turns into hot, what is hot turns into cold". That means if we want to understand the life of the cosmos, we must realize that the cosmos is dynamic. The cosmos never stops (silence); it is always moving, and constantly moving and finally changing. The motion produces resistance. That is why he came to the conclusion that what is fundamental in this universe is not the material but the process (Warner, 1961: 28). The statement "everything flows" means that everything changes is not a simple statement. The implications of this statement are great. The statement implies that truth is always changing, not fixed. This view is the basic color of the philosophy of sophism.

In connection with the philosophical basis of sophism, is it still relevant if accounting is only defined as defined by the AICPA Terminology Committee (The Committee on Terminology of the American Institute of Certified Public Accountants) that accounting is the art of recording, classifying, and summarizing transactions and events that are in an efficient manner and in the form of units of money, and interpreting the results of the process. The definition is then very relative and develops in line with the use and importance of accounting itself. At current developments, accounting is defined by referring to the concept of information, accounting has been considered as a service activity that serves to provide quantitative information, especially financial in nature about economic entities that is expected to be useful in making economic decisions and in making choices among alternative courses of action. Accountants have different views about the accounting process in describing the different theories. These views are accounting as a language, accounting as a record of

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past events, accounting as a current economic reality, accounting as an information system, accounting as a commodity, and finally, accounting as an ideology.

Capitalism that was born from the notion that considers the prosperity of society will only be obtained if production activities are left to each individual by giving the widest possible freedom. If each individual gains prosperity, then the whole society consisting of individuals will also gain common prosperity. This is the basis for the philosophy of rationalism, liberalism, and materialism that forms capitalism. Capitalism will shape and legitimize the environment around it.

This capitalist environment shapes the behavior of accountants who are opportunistic, selfish and money oriented. In practice, many corporate accountants slip on fraudulent financial reporting behavior. The results of xxxxx research inform that corporate accountants are involved in cases of fraudulent financial reporting and other financial crimes. This manipulative and corrupt behavior of accountants occurs because of the modern capitalist accounting ideology.

In the end, the reality created by the modern accounting ideology is a non-ideal reality. Supposedly as an ideology, accounting is a reality that is full of ethical values, namely, a reality in which there are webs of divine power that will influence or "trap" users of accounting information to always act ethically, both to fellow humans, to the natural environment, as well as to God. For this purpose, a form of accounting ideology is needed that is conducive for this purpose. The form of accounting offered for this purpose is an accounting ideology that is divine, because the source and power of goodness belongs to God. The purpose of this study is to reconstruct the concept of modern accounting ideology with a divinity ideology to prevent fraudulent financial reporting.

2. THEORETICAL FRAMEWORK

Accounting as an Ideology

Accounting as an accounting ideology has been seen as an ideological phenomenon, as a means to support and legitimize the current social, economic, and political order. Accounting is also seen as a myth, symbol, and ritual activity that allows the creation of a symbolic order in which social agents can interact with each other. These two views are manifested in the general view that ac-

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counting is also an instrument of economic rationalization and a tool of the capitalist system (Belkaoui, 2004). Marx asserts that accounting performs a form and social relations that make up a productive enterprise. Accounting is also seen as a myth, symbol, and ritual activity that allows the creation of a symbolic order in which social agents can interact with each other. These two perceptions also manifest in the general view that accounting is also an instrument of economic rationalization and a tool of the capitalist system. The perception that accounting is an instrument of economic rationalization is best demonstrated by Weber (1930) in Andreski (1996), who defines the act of economic rationalization as “an extension of quantitative accounting or accounting that is technically feasible and applicable.” The same thing is also emphasized by Heilbroner (1993) who states that: The capitalist practice of converting units of money into units of rational cost-profit calculators, where his major work is double-entry bookkeeping which is mainly a product of the evolution of economic rationalization, cost-profit calculations, as a reaction to the rationalization, by realizing and defining and numerically, this practice strongly supports the logic of the company.

Accounting and capitalism by some economic historians have been linked with the claim that the double-entry bookkeeping system is very important for the development and evolution of capitalism. Weber (1930) argues that rational industrial organization, accustomed to regular markets, rather than irrational political or speculative opportunities for the pursuit of profit, is however not the only feature of Western capitalism. Modern rational organization of capitalistic enterprise would not have been possible without two important factors in its development: the separation of business from the household which completely dominates modern economic life and, closely related to it, rational bookkeeping (Andreski, 1996:22).

The Theory of Fraud

According to the Association of Certified Fraud Examiners (ACFE) in 2016, there are three main categories of fraud committed. The three categories include asset misappropriation, fraud in financial statements and corruption. Fraud may not occur if there are no things that cause someone to commit the fraud. If a company wants to avoid fraud, the company must find out and analyze what things can motivate someone to commit fraud.

The theory related to fraud itself was first developed in 1953 and was developed by Donald R.

Cressey which in this theory explains the three main motivations for someone to commit fraud or known as the Fraud Triangle.

Wolfe and Hermanson, 2004 developed a theory which was the result of the development of research conducted by Donald R. Cressey. The three factors that cause fraud that have been previously investigated are not eliminated, but rather examine and add new causes, namely, capability. The pentagon fraud theory is the result of the development of the diamond fraud theory. This theory was first coined by Horwart, 2011. The theory adds a new element of the cause or motivation of a person in committing fraud. The new element added is the nature of arrogance.

Over time, this theory continues to be developed following today's developments, which have become six motivations or six things that can underlie someone in committing fraud, known as the Hexagon Theory. Vousinas, 2019 in his theory of fraud hexagon theory reveals that the collusion referred to in his research reflects on a fraudulent activity carried out through an agreement to deceive a party where the cheated party is more than two people, the fraud is carried out to deceive certain parties for personal gain. The existence of this theory is the latest form of theory development in which the theory contains elements including pressure, opportunity, rationalization, the perpetrator has the ability, the perpetrator also has arrogance and the last culprit also commits collusion.

3. RESEARCH METHOD

Deconstruction is the postmodern flavor that is most often mentioned and most pronounced in the changing paradigm of social research. Deconstruction is a postmodern breakthrough against functionalistic, structuralist and paradigmatic modernism. Postmodern deconstructs functionalist thought which seems to maintain the capitalist establishment, deconstructs conventional meaning structuralists, and seeks new meanings, so that postmodern is also called poststructuralist (Muhadjir, 2001: 200). Deconstruction is usually formulated as a way or method of reading the text (Sugiharto, 1996: 44). Therefore, the deconstruction method is closely related to what is called hermeneutics, which comes from the Greek hermeneutic which means to interpret (Sumaryono, 1999: 23). With another understanding, that deconstruction and also hermeneutics are interpretive. When this is integrated into research methods, then, deconstruction and hermeneutics give their sensitivity an important factor that is almost missing from all modern ap-

proaches. Furthermore, hermeneutics is not only a better research method but also a tool to achieve a good life and society (Richardson and Flower in Fox and Prilleltensky, 2005: 56).

Research Approach

Qualitative research seeks to construct social reality naturally and understand its meaning. Therefore the success of qualitative research is highly dependent on the process, events, and validity of the data collected. It is recognized that there is often a thought that interferes with the results of qualitative research, but this can be minimized by thinking that is objective based on reality or can be empirical. What is commonly done in qualitative research, researchers are involved in interacting with the reality they are studying. Thus the resulting theory gains a strong footing on reality and is contextual and historical.

Qualitative research is also known as a grounded research method, which is a qualitative research method that uses several systematic procedures to develop a theory. Grounded Theory is compiled inductively, from a phenomenon (Strauss and Corbin, 2003: 12). The purpose of the Grounded Theory Approach is data theorizing, which is a method of formulating a theory that is oriented towards action or interaction because it is suitable for research on individual, group, or collectivity behavior. This research does not start from a theory or test a theory, but from data to a theory (Siregar, 2005). Grounded theory is an act of active research and interaction oriented to the formation of theory. Therefore this theory was discovered, compiled, and proven temporarily through systematic data collection and analysis of data relating to the phenomenon (Strauss and Corbin, 2003: 10). Grounded theory aims to manage, handle, bring out, and respond to phenomena that occur in certain contexts (Berg, 2004: 28). Therefore, grounded theory research does not need to be too influenced by literature because it will cover creativity in collecting, understanding and analyzing data (Siregar, 2005).

This research positions the researcher to be part of the research process, and the researcher acts as an instrument in data collection and data analysis. What is needed in the process of the theory is a planned and orderly (systematic) procedure. Grounded research is used to build concepts or theories inductively based on the results of the analysis of a set of data in the form of words, activities, expressions, symbols, and written data. To apply grounded theory, researchers need to have theoretical sensitivity to the intricacies of data through an in-depth literature review combined

with the researcher's experience (Berg, 2004: 29). There are several differences between the grounded approach and other approaches, namely that the conceptual framework is generated from data, not from previous studies (Salim, 2006: 182). The purpose of finding a theory from data in grounded theory is if researchers face difficulties in terms of concepts when formulating problems, building a framework of thinking, and compiling interview materials, then the concepts used by previous theories can be borrowed temporarily until the actual concepts are found from the scene (Siregar, 2005). However, the resulting theory is not influenced by previous theories, even if there are similarities, it is more due to the similarity of the empirical data collected.

Grounded research is best used when researchers wish to build and develop a theory, both substantive, and formal theory in a set of property codes and theoretical discussion and whether applied to the investigation of problems that are still unclear or to obtain new perceptions of situations, which is considered normal (Salim, 2006: 182). In this research, the researcher goes directly to the field without bringing a specific conceptual design, proposition, and theory. Provocatively, it is often said that researchers enter the field with an "empty head", without bringing anything a priori in nature, whether it be concepts, propositions, or theories. This is because, by bringing concepts, propositions, and theories that are a priori, it is feared that they will be trapped in the tendency of verification studies that force the empirical level to conform to the theoretical conceptual level. Thus, what is found in the form of concepts, propositions, and theories, is based on inductively developed data (Salim, 2006: 184).

Grounded research is used because researchers will deconstruct the concept of modern accounting ideology with postmodern accounting ideology through the exploration of data from accounting actors who work as educator accountants, public accountants, internal accountants, or management accountants. This is done because it is the accountants who feel, understand, and actualize the modern accounting ideology in accounting practice. The combination of the two is expected to produce the concept of a divinity accounting ideology.

Informant Competence

In grounded theory, the number of informants is not a measure but more emphasis is placed on the representation of various concepts. In grounded theory research, informants are the main source of data through in-depth interviews or open and nat-

ural interviews. Researchers select informants by considering their competence in the problems studied. Informants are Adam Matt (AM), PhD is a senior researcher who interest in fraud accounting topics from Edinburgh University, Ustadz Sauqi, MPI (US) and Ustadz Fauzan, MPI (UF) who interest in muamalah contemporary issues.

Determination of informants is carried out using snow-ball sampling, which is a method of determining informants which are carried out when in-depth interviews are carried out from one informant to another until the information submitted is no longer of high quality or the information conveyed is no different from before or scientific saturation. There are no standard criteria regarding the number of informants to be interviewed. The number of informants is not determined beforehand but depends on the adequacy of the data obtained. As a general rule, researchers stop conducting interviews until the data becomes saturated (Mulyana, 2004: 182). Determination of research subjects and informants using snowball sampling considerations (develops following the required information or data) so that it is possible to involve parties outside the research location who are deemed to understand and understand the research problem (Bungin, 2006: 132).

The informants were left to speak for themselves to obtain a true report with little or no interpretation or interference with the informant's spoken words and little or no interpretation of the observations made (Strauss and Corbin, 2003: 9). The informant in this study is possible to know, understand and actualize the accounting ideology called the key informant.

Analysis Method

The compilation of the collected data is carried out chronologically or sequentially to facilitate data analysis and process evaluation (Nurcahyo, 2008), while data analysis is an effort to systematically search and organize notes from observations, interviews, and others to improve researchers' understanding of the case being studied and present it as a finding to others. To improve this understanding, the analysis is continued by trying to find meaning (Muhadjir, 2002:142). Analysis of research data can take place simultaneously with the process of collecting data with the water model, namely data reduction, data presentation, and verification (Bungin, 2006: 132). Research conducted based on field data has a continuous data analysis model as long as data in the field is still being collected (Salim, 2006: 185). The essence of data collection and analysis activities in Grounded Theory is a process

that is closely related and must be carried out alternately, which is called a cycle (Siregar, 2005).

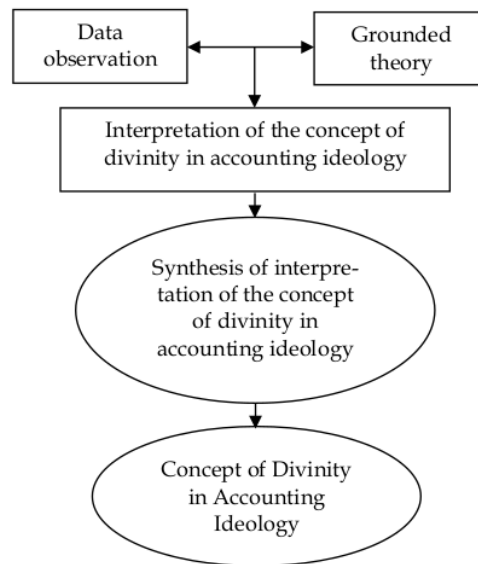


Figure 1 Formulation of the Divine Accounting Ideology

In grounded research, data interpretation is one of the important analyzes to give meaning to the categorized data. In the interpretive paradigm, more emphasis is on the meaning or interpretation of a person to a symbol (Triyuwono, 2004). Data or information is collected in various forms (written, sound, values , and symbols) delivered by informants, and analyzed by interpreting, expressing, and explaining something that is the essence of research. In qualitative research, researchers should be able to control themselves, analyze and criticize the situation being studied, and then do abstractions of something that is happening into reality and data, therefore knowledge and theoretical sensitivity from researchers have an important role.

Most qualitative researchers prioritize careful explanation in analyzing data in presenting their findings (Strauss and Corbin, 2003: 9). Not a few researchers have the ability to compose descriptions, informants' words, excerpts from field notes, and interpretations into one form of the descriptive story that is rich in meaning and convincing (Strauss and Corbin, 2003: 9). The theorizing process it is not possible to report all data because it is necessary to do selective data reduction (strauss and corbin, 2003: 9). Data reduction is done by sim-

plifying, abstracting, and transforming "rough" data that emerges from written notes, symbols and values obtained in the field notes.

4. DATA ANALYSIS AND DISCUSSION

The results of this study use the concept of divinity according to the values of Islamic. These values start from values related to God, relationships with fellow creatures, to values in behavior. The study of ideology in science is one of the main differences between the view of modern (Western) ideology and the view of divine ideology. In Islam, knowledge must be based on values that have a function and purpose. According deep interviews to Ustadz Saoqi and Ustadz Fauzan, they said that Islamic value is the spirit of knowledge.

"Islamic values are a source of knowledge for humans, because it is present to give goodness to the universe. God created his creatures only to be asked to worship. The concept of worship is very sacred. Worship is the longest activity carried out by humans" (informant interview results).

In the Qur'an there are many kinds of values that can be used to develop science, so that science has ethical values of divinity, namely monotheism, trustworthiness, mashlahah, sincerity, fairness, Ihsan, istikhlaq, ukhuwwah, shiddiq, and qanaah. Tauhid is the main principle in religion. This principle shows that every human being is created equal, no one should position himself as being worshiped, and the other is a worshiper but the only one who can be worshiped is Allah SWT, the god of the universe. Tauhid will foster ethical values in accountants to realize that only one God is worthy of worship. All of his life activities are dedicated as worship to God. The value of monotheism will shape the ethical behavior of accountants who are subject to their belief that God exists, therefore accountants are aware that every behavior must describe God's will.

This statement and argues supported by informant (UF) that said:

"awareness of divine values will move individual behavior to remember that God exists and certainly knows all of our actions. Muamalah is a human relationship with others that is not limited to economic matters, but is broader in all activities aimed at worship. accountants are also muamalah, then accountants must also not rule out God."

Amanah is the opposite of treason, which is a moral trust or responsibility of accountants for all duties or obligations assigned by fellow members of the organization, company, and also God. The value of this trust is very important in shaping the personal character of an honest and responsible accountant. The accountant's code of ethics has

clearly stated that the value of honesty and trustworthiness is the main foundation of the attitude of the accounting profession. A trustworthy accountant will be able to avoid committing fraud and financial crimes. Informant (UF) said

"The mashlahah in the economy according to Siddiqi is that all production activities must be able to provide goodness for all stakeholders with a shared happiness orientation."

The value embodied from mashlahah on the ethical behavior of accountants in their work and profession is the emergence of awareness that goodness requires awareness and struggle from within to do good, provide good information and make decisions for the common good. The impact of this mashlahah value is to shape the soul and personality of the accountant who is oriented towards the realization of shared happiness, not selfishness for self-interest. Meanwhile, Ikhlas is the intentional act of seeking the pleasure of God and purifying deeds and all forms of worldly pleasures. The value embodied in sincerity in the behavior of accountants is that accountants are not money-oriented or excessive material.

Informant (US) said

"Honesty is easy to say but hard to do. The basic foundation of worship is sincerity. So worship that is done without sincerity is useless."

Sources of fraudulent financial statements and financial crimes are due to high expectations of the material. As a result, accountants will become slaves to all activities that can provide money and material for themselves without any limits on satisfaction. This dishonest nature will be greedy for material which will lead him to easily commit fraudulent financial statements and other financial crimes. Informant (AM) said

"Greed is the biggest cause of corruption and financial crime. The culprit is a white collar criminal. They are knowledgeable, respected and rich people."

While the fair is an abstract noun that comes from the verb adala which means: first, straighten or sit straight, amend or change; second, running away, departing or evading from a wrong path to a right path; third, equal or equal and fourth, balance or offset, comparable or in a state of equilibrium. Accountants must have a fair attitude and behavior in making decisions. Fair attitudes and values will shape the ethical behavior of accountants who are aware and able to distinguish between ethical and unethical behavior. As a result, accountants will carry out their duties to present financial statements properly and fairly. Accountants can provide an opinion on the fairness of accounting practices and inform financial data in a balanced manner

without having to side with one interest. When the accountant has a fair attitude, the accountant has an integrated awareness in his professional behavior not to cheat in the presentation of financial statements. This Argument supported by (AM) said:

"A good accountants are an accountants who have ethical and honest values in their profession. Several of accountants who have problems in their responsibilities in preparing financial statements fairly due to behavioral problems."

The value of Ihsan is to do good deeds because they are based on love so good deeds exceed their interests. In practice, accountants are often faced with ethical dilemmas in preparing and informing financial statements. The value of Ihsan has shaped the attitude and behavior of accountants to make financial reports that inform data correctly and honestly so that they can be used as accurate information for decision-makers. As a result, the results of the decision will provide real feedback according to the conditions and achievements of the company.

Istikhlaf, that is, whatever is owned by humans is a gift from God. This awareness shapes the character of accountants who are far from being owners. As a result, accountants do not become greedy, but there is an awareness that the material owned and cultivated is only a deposit. This awareness will shape the ethical behavior of accountants not to take the rights of others, commit fraud and even reduce the greed that exists within them. The impact is that the accountant will work and behave professionally, obediently, and subject to the formal rules and laws that apply in the organization and its environment. While ukhuwwah is a unified relationship between himself and members of the organization. This ukhuwwah value becomes the basis for accountants that they work for shared happiness, not for personal interests. The ethical attitude and behavior of accountants resulting from the value of ukhuwwah is their ability to provide information and present financial data as a form of awareness to create goodness and harmony within the organization. Informant (AM) has said:

"fraudulent acts of presenting financial data that are detrimental to members of the organization will be abandoned."

Informant (US) has said:

"while shiddiq is a match between speech and reality or between visible and hidden conditions."

Accountants are often asked to act as whistle-blowers by providing appropriate information between the information and the facts that were known at the time of data and financial statement

fraud. Siddiq values shape the ethical behavior of accountants to reject the occurrence of fraudulent financial statements. Furthermore, qanaah is accepting what is and being grateful for it as a gift from God. The last value reconstructed in accounting ideology is qanaah. Accountants who have a grateful attitude and behavior tend to be far from greedy. Informant (AM) said

"Greed in Gone Fraud Theory is the most dangerous and dirty trait. Accountants who are not grateful will have a high potential for manipulation and fraud in accounting and other financial crimes."

The ideology of divine accounting can be a sustainable solution and have a long-term impact to shape the character of the accounting profession that can prevent accounting fraud and financial crimes that harm organizations and society. The ideology of divine accounting will replace the understanding of modern accounting ideology that shapes the attitudes and behavior of accountants with a capitalist mentality. Tend to be materialistic, money-oriented and behave fraudulently to get short-term profits. This is because the performance indicator that is the main measure of success is profit. This argue supported by informant (AM)

"Many research results have informed that accountants are involved in cases of fraudulent financial statements and financial crimes. This proves that something is not yet in accordance with something that is understood, known and believed by the accounting profession. Maybe this is the meaning of the accountant ideology or that is understood as a modern accounting ideology that is closely related to materialistic and profit oriented. The concept of divine value cannot be forced to replace an established ideology, but I believe that the spiritual values in the concept of divine accounting is the solution to ethical problems in the accounting profession."

10 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

The conclusion of this study is that modern accounting ideology has trapped accountants in a capitalist and materialist mindset. The orientation is profit maximization to be a motivation and a description of the accounting profession for money oriented. Modern accounting ideology has caused accountants to only pay attention to the development of their business, but pay less attention to the development of society and the natural environment around it. Seeking material gain is a good deed as long as it is within the framework of religious ethics and morals, but seeking profit by committing fraud and tyrannizing others is an act that violates universal ethics. Good profits are prof-

its that pay attention to the balance between benefits for the happiness of all stakeholders. Therefore, it is necessary to reconstruct the modern accounting ideology towards a divine accounting ideology so that the professional commitment of accountants reaps divine values. As a result, the attitude and behavior of accountants will reflect the values of monotheism, trustworthiness, mashlahah, sincerity, fairness, ihsan, istikhlah, ukhuwwah, shiddiiq and qanaah which will be the basis for the mindset and behavior of accountants so as not to commit fraudulent financial reporting.

The theoretical implication of this research is to become a pioneer in the concept of a divine accounting ideology that is more compatible with the characteristics of accountants in Eastern countries compared to the concept of modern accounting ideology. Accountants are creatures created by God, so accountants must be submissive and obedient to the creator. It is impossible for accountants to create and produce knowledge on their own, but it is a gift from God. Therefore, in theory, what is in the accountant and what is created and produced is a gift from God. When accountants realize it, the attitude and behavior of accountants tend to submit to the power of God. The values of monotheism, trustworthiness, mashlahah, sincere, fair, ihsan, istikhlah, ukhuwwah, shiddiiq and qanaah become the concept of the accountant's belief in ideology to work as worship to God. The practical implication is that the divine spiritual values built into the ideology of accountants serve as guidelines for carrying out their professional activities to avoid and prevent fraudulent financial reporting and other financial crimes.

The limitation of this research is that data collection through in-depth interviews with selected informants is limited to open and unstructured interview methods. The impact is that a lot of information conveyed by informants is wasted due to repeated answers and information. The presence of accountants as key informants who have committed fraudulent financial reporting has not been carried out. In terms of the information provided will be very relevant to complement the research data. Suggestions for future research are that researchers need to create open and structured questions to make it easier to filter and interpret data. Adding selected informants who have committed accounting fraud or financial crimes in the organization will produce more interesting research and describe the real phenomenon.

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