

New accounting ideology as the efforts of preventing the fraudulent financial reporting

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ABSTRACT

This study aims to conceptualize an accounting ideology with a divinity ideology to prevent fraudulent financial reporting. This research is a non-mainstream research with a grounded theory method. Theorizing of new ideological is for building to prevent the fraudulent accounting and financial crime 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 or 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 were manifested in the reconstruction of the 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.

ABSTRAK

Penelitian ini bertujuan untuk mengkonseptualisasi tentang ideologi akuntansi baru dengan ideologi ketuhanan untuk mencegah terjadinya kecurangan pelaporan keuangan. Penelitian ini merupakan penelitian non-mainstream dengan metode grounded theory. Teoritisasi dari bangunan ideologis baru untuk mencegah kecurangan akuntansi dan praktik kejahatan keuangan. 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 baru yang mampu menghadirkan nilai-nilai spiritual universal untuk mencegah terjadinya kecurangan pelaporan keuangan. Nilai spiritual ini kemudian diwujudkan dalam rekonstruksi ideologi akuntansi tauhid, amanah, mashlahah, ikhlas, adil, ihsan, istikhlaf, ukhuwwah, shiddiiq dan qanaah yang akan menjadi landasan pola pikir dan perilaku akuntan agar tidak melakukan kecurangan pelaporan keuangan.

1. INTRODUCTION

The current accounting practice is realized as a form of accountability to using the company resources by the capital owners. Therefore, the accounting ideology that was formed was motivated by the interests of the capital owners. Ideology is a reflection of the way an individual or society thinks toward their ideals. In addition, ideology is something that individuals believe for becoming a belief. In that case, ideology is an individual's choice that explains the commitment (attachment) to make it happen (Alimuddin & Ruslan, 2021). Besides that, Ideology must be able to accommodate the interests of all community groups because every individual and community group must carry out accounting transactions. Therefore, when the accounting ideology tends to only side with the owners of capital, it is necessary for them to reconstruct the accounting ideology.

More importantly, accounting ideology is not static, but dynamic following changes in the accounting environment (Lubis, 2014). Due to this dynamic feature, nothing that exists will ever be permanent. They will change. Heraclitus also said that "the universe is always in a state of change, something cold turns into hot, what is hot turns into cold". It means that when we want to understand the life of the cosmos, we must realize that the cosmos is dynamic (Bigoni, 2021; Gaffikin, 2006). The cosmos never stops (silence); it always moves and keeps moving, and finally changes. 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.

Based on the philosophy of sophism, accounting is no longer relevant if it is only as the perspective definition by the Committee on Terminology of the American Institute of Certified Public Accountants that accounting is the art of recording, classifying, summarizing transactions and events efficiently in the form of units of money (Ovunda, 2015; Valery & Vitaly, 2019). Therefore, the definition is relative and it develops in line with the use and importance of accounting itself. At current developments, accounting is defined by referring to the concept of information. Based on this view, accounting has been considered a service activity that provides quantitative information, especially financial in nature about economic entities. These entities are expected to be useful in making economic decisions and choices among alternative courses of action (Triuwono, 2015;

Utama, Sukoharsono, & Baridwan, 2018). Accountants' perspectives have widespread into different sense of accounting. These views are accounting as a language, accounting as a record of past events, accounting as a current economic reality, accounting as an information system, accounting as a commodity, and finally, accounting as an ideology (Silva, Rodrigues, & Sangster, 2020; Sitorus & Siregar, 2022).

Capitalism that was born from the notion that considers the society's prosperity will only be obtained if production activities are left to each individual by giving the widest possible freedom (Efferin & Hutomo, 2021; Purnamasari, Rahmani, & Hartanto, 2020; Suhma, Sulistiyo, & Prasetyo, 2022). For example, when each individual gains prosperity, the whole society consisting of individuals will also gain common prosperity. This is the basis for the philosophy of rationalism, liberalism, and materialism. It can finally form capitalism. In general, 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 tends to lead themselves into fraudulent financial reporting behavior. The results of Nursanty, Kartini, and Murjana (2021) and Putri and Wilasittha (2021) research inform that corporate accountants were involved in the cases of fraudulent financial reporting and other financial crimes. This manipulative and corrupt behavior of accountants occurs because of the modern capitalist accounting ideology (Irsyadillah, 2019; Nursanty et al., 2021).

The reality created by modern accounting ideology is not ideal. Modern accounting ideology cannot be separated from modernism, in which, in reality, it does not refer to novelty, but to its perspective which rejects God as a theocentric view (Kamayanti, 2017). For that reason, accounting as an ideology should have ethical values that direct the ethical behavior of accountants and spiritual values that affect the purpose of accountants' activities as offerings to God (Etim, Fidelis, & Archibong, 2022; Fischer, 2016; Hidayah, Lowe, & Woods, 2019). 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 (Mehta & Moonat, 2017; Moid, 2016). The Godliness accounting ideology that was built

in this study is done by incorporating god's normativity (Kamayanti, 2017). For examples, the spiritual element attached to the ethical values of accountants in order to avoid fraud and financial crimes. The purpose of this study is to reconstruct the concept of modern accounting ideology with a divinity ideology to prevent the fraudulent financial reporting.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Accounting as an Ideology

Accounting as an accounting ideology has been seen as an ideological phenomenon. It is viewed 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 allow the creation of a symbolic order in which social agents can interact with each other. These two views have it entity in the general view that accounting is also an instrument of economic rationalization and a tool of the capitalist system (Silva et al., 2020; Valery & Vitaly, 2019). Marx asserts that accounting performs a form and social relations that make up a productive enterprise. Accounting is also as a myth, symbol, and ritual activity that allow 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 Triyuwono (2015) and Batubara (2019), who define 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 Weber (1930) and Nursanty et al. (2021). They stated that the capitalist practice to convert units of money into units of rational cost-profit calculators. In this case, his major work is double entry bookkeeping which is mainly a product of the evolution of economic rationalization, cost-profit calculations. These are the reaction to the rationalization, by realizing and defining and numerically, this practice strongly supports the logic of the company (Weber, 1930).

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 (Ovunda, 2015).

Fraser and Sheehy (2020) 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. This is the separation of business from the household which completely dominates modern economic life and, closely related to it, rational bookkeeping (Ovunda, 2015; Valery & Vitaly, 2019).

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 is nothing causing someone to commit the fraud. If a company wants to avoid fraud, the company must find out and analyze the factors which can motivate someone to commit fraud (Putri & Wilasittha, 2021). The theory related to fraud itself was first developed in 1953 and then developed by Cressey (1953), in which, this theory explains the three main motivations for someone to commit fraud or known as the Fraud Triangle (Puspasari, 2016).

Wolfe and Hermanson (2004) developed a theory which was the result of the development of research conducted by (Cressey, 1953). 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 Horwath (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 (Putri & Wilasittha, 2021).

Over time, this theory continues to develop following today's developments. This has become six motivations or six factors. They can underlie someone to commit 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, and the perpetrator has arrogance and the last individual who commits collusion.

3. RESEARCH METHOD

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 commonly the fact, 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. The commonly researchers do in qualitative research is that the researchers are involved in interacting with the reality they are studying. Therefore, the resulting theory gains a strong footing on reality and is contextual and historical (Etim et al., 2022; Mehta & Moonat, 2017).

Qualitative research can also be a grounded research method. A qualitative research method uses several systematic procedures to develop a theory. Grounded Theory is compiled inductively, from a phenomenon (Lubis, 2014; Rosenau, 1992). 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. This is due to the suitability for research on individual, group, or collectivity behavior. This research does not start from a theory or testing a theory, but from data to a theory (Lubis, 2014; Rosenau, 1992). Grounded theory is an act of active research and interaction oriented to the formation of theory. Therefore, this theory is to discover, compile, and prove the 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. Therefore, grounded theory research does not need heavy influence by literature because it will cover creativity in collecting, understanding, and analyzing the 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. It needs planning 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 (Lubis, 2014; Rosenau, 1992). There are several differences between the grounded approach and other approaches, namely that the conceptual framework is generated from data, not from previous studies. 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. 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. It is 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 (Lubis, 2014; Rosenau, 1992). 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, THE researchers worry about being into verification studies that force the empirical level to conform to the theoretical conceptual level. Thus, the finding is in the form of concepts, propositions, and theories, is based on inductively developed data.

The researchers used grounded theory because they think that it can 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. To do this is due to the accountants having a feeling and they 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 on the representation of various concepts. In grounded theory research, informants are the main source of data through in-depth interviews or open and natural 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.) is interested in *muamalah* contemporary issues. The researchers changed the informants' names by the request of the informants.

This study determined the informants by 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 that the researchers wanted to interview. 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 (Lubis, 2014; Rosenau, 1992). Determination of research subjects and informants using snowball sampling considerations so that it is possible to involve parties outside the research location who are deemed to understand and understand the research problem.

The researchers allowed the informants 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.

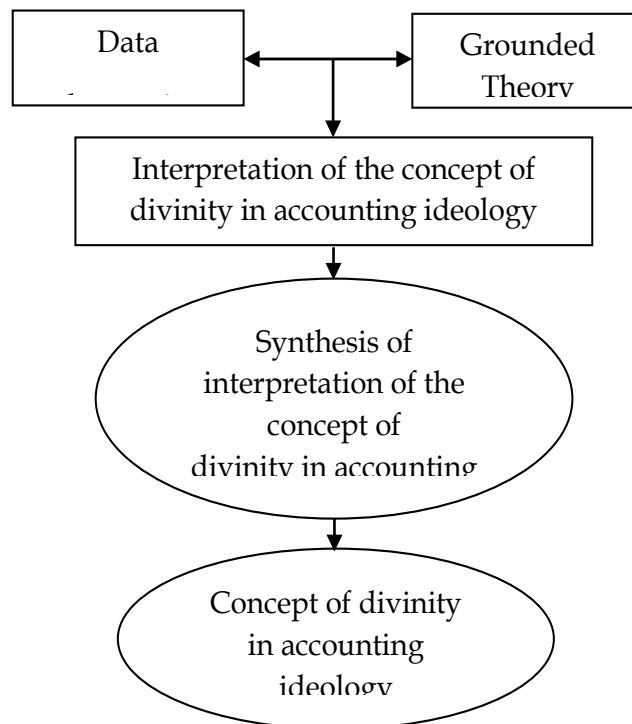


Figure 1
Formulation of the Divine Accounting Ideology

Analysis Method

The compilation of the collected data is carried out chronologically or sequentially to facilitate data analysis and process evaluation, 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 (Alimuddin & Ruslan, 2021). 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. Research conducted based on field data has a continuous data analysis model as long as data in the field is still under the process of collection. 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.

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, 2015). 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 the researchers was studying, and then doing the 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 the data when 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 (Lubis, 2014; Rosenau, 1992). The theorizing process it is not possible to report all data because it is necessary to do selective data reduction. Data reduction is done by simplifying, 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 (Alimuddin & Ruslan, 2021). 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 the interviews-in depth 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 which is carried out by humans" (informant interview results).

In the Qur'an, there are many kinds of values that human beings can use them to develop science. Based on these values, science has ethical values of divinity, namely monotheism, trustworthiness, *mashlahah*, sincerity, fairness, *Ihsan*, *istikhlaf*, *ukhuwwah*, *shiddiiq*, 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* (monotheism) 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 or argument is supported by the informant UF that said as follows:

"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, and then accountants must also not rule out God."

Amanah (trustworthiness) 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 (Batubara, 2019; Czerny, 2015). 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 US 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* (sincerity) 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:

"Ikhlas (sincere) is easy to say but hard to do. The 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 into 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 fairness 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 (Irsyadillah, 2019; Utama et al., 2018). 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, he 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 accountants who have ethical and honest values in their profession. Several of accountants who have problems in their responsibilities in preparing financial statements fairly are due to behavioral problems."

The value of *ihsan* is to do good deeds because they based the deed 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 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 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. Yet, *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:

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

Accountants are often asked to act as whistleblowers 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. Informant (US) said

"The characteristic of qanaah means to receive what is given with much gratitude. A grateful person is happy and healthy. There is no anxiety and sadness that is felt because gratitude makes him feel that everything has been fulfilled, even if there is a shortage it is only a feeling of the heart. Allah SWT knows the needs of his servants better than the desires of his servants. Qanaah keeps people away from greed; if humans are greedy then they tend to satisfy their desires, material or money in any way. Cheating and fraud activities are also willing to be done."

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 (Fischer, 2016; Silva et al., 2020). 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 is understood, know, 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 are the solution to ethical problems in the accounting profession."

Table 1
Premises

Premises	Modern Accounting Ideology	New accounting ideology
Orientation	Stockholder	Stakeholder
Value and behavior	Capitalist, greedy, opportunist and unlimited need	Monotheist, trustworthiness, sincerity, fairness, <i>ihsan</i> , <i>istikhlaf</i> , <i>ukhuwwah</i> , <i>shiddiq</i> and <i>qanaah</i>
Belief	the measure of success is achievement	the measure of success is being useful to others

Source: Data Processed

The results of this study also inform that the current fraud theory was born from the phenomenon of fraudulent practices in the western world. Logical thinking and analysis of the causes of fraud only based on the reality of the behavior and attitudes of the perpetrators, without including the existence of God, in terms of science cannot be separated from the power of God. The concept of a divine accounting ideology is the solution offered so that the practice of financial statement fraud and other financial crimes can be prevented and avoided. The concept of a divine accounting ideology sharpens the accountant's faith that God knows all forms of professional activity. Awareness and belief that committing accounting fraud is an act that is against the law and is detrimental to the organization is the cause for avoiding fraudulent financial statements. Table 1 informs relate premises that have formed to explain the difference modern accounting ideology and new accounting ideology (Table 1).

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

In general, this study provides some conclusions. First, modern accounting ideology has trapped accountants into being a capitalist and materialist mindset. The orientation is profit maximization to be a motivation and a description of the accounting profession for money oriented. In addition, 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 profits 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*, *istikhlaf*, *ukhuwwah*, *shiddiiq* and *qanaah* that will be the basis for the mindset and behavior of accountants so as not to commit fraudulent financial reporting.

It can be implied that theoretically this research can be 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 human beings created by God, so accountants must be submissive and obedient to the creator (Efferin & Hutomo, 2021). 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*, *istikhlaf*, *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 lies on the data collection. It was through in-depth interviews with selected informants but was limited to open and unstructured interview methods. The impact is that a lot of information conveyed by informants is wasteful due to the 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 can be relevant to complement the research data. Suggestions for future research are such as the 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 research that is more interesting and able to describe the real phenomenon.

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