
REFLECTION ON THE ETHICS OF EDUCATOR ACCOUNTANTS IN THE CONCEPT OF LIFE PHILOSOPHY OF KI HAJAR DEWANTARA

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Abstract

This study aims to test the suitability of educator accountant ethics with the concept of Ki Hajar Dewantara's philosophy of life. The study uses literature study by harmonizing the concept of Ki Hajar Dewantara's philosophy of life with the Indonesian Accountant Code of Ethics. The type of data used comes from secondary data obtained from various literature, both print and digital. Data collection techniques are carried out by means of documentation. The data analysis method used in this study is the content analysis by checking between libraries and rereading libraries. The results of this study show that the concept of Ki Hajar Dewantara's philosophy of life in the form of Trihayu is realized when the educator's accountant is able to maintain self-safety both soul and mind so that he will have strong integrity in his work, the Trisakti Jiwa concept is carried out in the form of developing creativity, creativity and being able to understand the sense of being able to build motivation for his work, Next concept Trilogy Leadership can take the form of providing a good example for prospective accountants later, and the last concept in the form of Tripantangan can prevent educator accountants from unethical actions and the concept is in accordance with the Indonesian accountant code of ethics.

Keywords

Accountant Educator, Ethics, Ki Hajar Dewantara



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INTRODUCTION

Work based on a professional attitude is an attempt to establish certain moral and ethical standards. A professional's ability to understand and be sensitive to ethical issues that are strongly influenced by the environment. According to the world of education, accounting also has a great influence on the ethical behavior of accountants. The accountant profession today is not only equipped with adequate abilities and qualities but in carrying out the profession must have ethics in supporting its work so that in terms of abuse of the accountant profession can be avoided (Juliarsa, 2016).

Educational institutions act as producers in terms of providing output in the form of human resources to the community. Education also has various elements that are very important so that it can form the education system. According to related elements in terms of the development of the world of education in the form of (1) government, (2) educational organizing institutions, (3) lecturers, in this case, educator accountants, and (4) students. The role of educator accountants is often overlooked, even though this job greatly determines the development of other accounting professions (Triwiyanto Tegas, 2021).

Accountant educators are part of the profession of an accountant. Accountant educators are tasked with organizing accounting education, conducting research and development in the field of accounting, organizing teaching, and compiling curricula in the field of education. The educator accountant profession can provide educational services for the entire community to be able to produce accountant candidates in the future (Wardaya, 2018). So that the accountant educator profession is needed so that prospective accountants can later become independent and professional individuals. The generation of prospective professional accountants will be in the hands of educator accountants so that educator accountants have considerable responsibility in all the activities they carry out.

For accountants, educators are important to carry out their duties in accordance with ethics so that violations do not occur. One example of violations in educator accountants is plagiarism, indiscipline, discrimination, coercion of rights, and even sexual harassment, both verbally and actually. Educators are figures who must be able to influence good values in the world of education. Ethics in an educator is sensitive because the activities of an educator involve humanizing or humanizing humans. An educator accountant who carries out his duties in accordance with ethics will create professional and reliable accountant candidates. Conversely, if an educator accountant

does not apply ethics in his work, then the professionalism of an educator accountant cannot be accounted for (Subyeksi et al., 2020a) (Ibrahim & Hendriani, 2017a).

On the other hand, there is a phenomenon of the tendency of a private university to fail in producing graduates who are ready to use prospective users. To reduce the gap in this phenomenon, several studies show that there are various images of awareness of the role of educator accountants in carrying out the accounting learning process (Kholidiah & Basuki, 2021). Because accountants and educators will give birth to all accounting professions. In addition, in the era of digitalization and transformation, it is also an obstacle for educator accountants. Furthermore, the obstacles received by the educator accountant vary depending on the domicile of the institution (Dona Ambarsari, Bethalia Permata Putri, 2022).

Problems regarding the ethics of educator accountants need to be studied systematically, so in this case, try to study using the concept of educator ethics according to Ki Hajar Dewantara. Basically, the essence of ethical values, according to Ki Hajar Dewantara, is values that come from individuals or communities and from God (Ibrahim & Hendriani, 2017). The values built by individuals must not conflict with the values that come from God so that the purpose of human life is the realization of perfection of life in the form of an orderly and peaceful life in order to achieve safety and happiness. Ki Hajara Dewantara's view of life certainly also has implications for the purpose of education, which is a central part of educational ethics (Indonesia, 2021).

According to Ki Hajar Dewantara, the purpose of education is "to improve the degree of humanity towards the perfection of human life, in the form of an orderly and peaceful, safe and happy life *for people and gusti* (faith and devotion to God). This goal is also the same as the purpose of education, which is to realize the potential of students. In this sense, students in becoming free human beings, ethical, have an attitude of nationalism and patriotism and can meet the needs of outer life and soul (Ibrahim & Hendriani, 2017a). There are four concepts, according to Ki Hajar Dewantara, that are in accordance with the character of educator accountants, namely the Trihayu Concept, where the purpose of education must boil down to the formation of humans who have the character of "trihayu" which is interpreted as three beauties of life or three salvations. Then the concept of Trisakti Jiwa, where humans have soul attributes, namely reason, heart, and will (lust). The concept of the Leadership Trilogy where basically humans are caliphs, namely God's guardians who are assigned to be leaders on earth. The last concept is the Tripantangan Concept, where a teacher has some taboos that must be avoided so that every teacher avoids immoral acts (Ibrahim &

Hendriani, 2017a)

On the other hand, there are several studies on the ethics of educator accountants, such as (Sawitri & Fauziyah, 2017) Jurana & Khairin (2017) (Meilisa & Ludigdo, 2010) (Jurana & Khairin, 2017a) About *the mindset* of accountants, educators through learning philosophy, science and spirituality. Furthermore, there is also research related to educator accounting that looks at the perspective of *maqasid sharia* showing the results that educator accountants have fulfilled concepts that are in accordance with *maqashid sharia* (Wardaya, 2018). Another thing related to educator accountants taking a point of view on environmental accounting disclosures shows the results that educator accountants related to basic concepts and environmental accounting disclosures are greater than the perceptions of public accountants (Mela Febri Yanti, Ethika, 2021). The existence of this study shows that ethical issues for accountants and educators are the main concern of the public towards the accounting profession. In addition, the author considers that there is still no discussion about the ethics of educator accountants related to the concept of life philosophy from Ki Hajar Dewantara (Foster, 1994).

This article seeks to complement previous research by using the concept of Ki Hajar Dewantara. Based on this description, the purpose of this article is to examine the suitability of educator accountant ethics to the concept of Ki Hajar Dewantara. The concept of Ki Hajar Dewantara was chosen because it can describe ethics for educators who can reflect on all their actions wrapped in ethical values that should be done. The contribution of this article, especially for the academic world, shows that the concept of Ki Hajar Dewantara can be taken into consideration in making a code of ethics guidelines for educator accountants (Mardiasmo, 2009).

METHOD

This research design uses a critical study of a concept and phenomenon derived from the results of the literature study obtained. The literature study process is a systematic process of evaluating and identifying concepts that have been learned based on the literature that has been obtained. This research uses various literature that examines the concept of education according to Ki Hajar Dewantara. Therefore, this research provides a study with literature studies because of the object of research with various kinds of literature. Furthermore, this information can be used to describe and find solutions to research problems and can provide study and knowledge for ethical accountant educators.

The author first explores the ethics of educator accountants related to their responsibilities in implementing the tri dharma of higher education. Then explore examples of unethical attitudes of educator accountants, such as indiscipline, plagiarism, discrimination, and acts of sexual harassment. Then the author examines more deeply the concept of Ki Hajar Dewantara, which can be related and harmonized with the code of ethics of educator accountants. So the author considers that (Subyeksi et al., 2020b) *documentary literature* is suitable for use in this study. The type of data used comes from secondary data obtained from various literature, both print and digital, such as scientific journals and official websites of agencies. The data analysis method used in this study is the content analysis method. The qualitative content analysis method tends to expose ISIS media by looking at the context and process of the source document so that in-depth and detailed results are obtained (Sumarno, 2019). The content analysis method carried out in this study was carried out by collecting literature that was related to the focus of the research, namely the concept of the philosophy of life of Ki Hajar Dewantara, and was arranged in accordance with the discussion that had been determined systematically. Furthermore, the data that have been identified and arranged systematically are abstracted by analyzing data from one another through in-depth analysis, then concluded as a provisional conclusion. In order for misinformation or errors in understanding information due to lack of knowledge of researchers or lack of library writers, checks are carried out between the library and re-reading the library.

FINDINGS AND DISCUSSION

Findings

Ki Hajar Dewantara is a national hero who has special attention in the field of education. Ki Hajar Dewantara also has a concept that is used for the development of the application of education in Indonesia. Ki Hajar Dewantara's view on the formulation of educational goals is also a fundamental part of educational ethics. Where the goal is to realize students, or in the meaning of this article, students become free, ethical human beings who have nationalism and patriotism and democratic, democratic attitudes so that they can achieve an orderly and peaceful life. To achieve these educational goals, Ki Hajar Dewantara offers several concepts in the form of Table 1.

Table 1. The Concept/Philosophy of Life of Ki Hajar Dewantara

No.	Concept/Philosophy of Life	Limbs	Ethics of Accountant Educators
1.	Tri Rahayu	Three Beauty of Life and Three Salvation of Life	Educator accountants who are able to maintain the safety of themselves, both soul and mind, will have strong integrity and work
2.	Trisakti Jiwa	Creation, Taste, and Karsa	Educator accountants are able to develop their inventiveness and creativity and understand the taste, and can build motivation in their work
3.	Leadership Trilogy	The motto " <i>In ngarsa sang tulada, Ing madya mangun karsa, Tut wuri handayani</i> ".	The educator accountant in the front can set an example, in the middle can provide encouragement, and in the back can provide encouragement. The motto is interpreted as an educator accountant who is able to be an example for prospective accountants.
4.	Tripantangan	Avoiding unethical acts	An educator accountant is important to apply this concept because following these guidelines will be safe in running his life and creating professionalism in his work.

The first concept in the form of the Trihayu concept, according to Ki Hajar Dewantara, is defined as the three beauties of life and three salvations of life in the form of wooing *hayuning salira*, seduce *hayuning menungso*, and seduce *hayuning nation* (Ibrahim & Hendriani, 2017b). The word *memayu hayuning* comes from Javanese cultural philosophy, which means beautiful, harmonious, or congratulations. Meanwhile, according to the author, seducing *hayuning* means the ability to achieve harmony. The concept of trihayu is certainly relevant to the tri dharma of higher education, where harmony will create a benchmark for ethical action. If the educator accountant is able to maintain personal safety, both soul and mind (*seduce hayuning salira*), then he will undoubtedly have integrity and strong character in carrying out his work (Nuraliati & Azwari, 2018).

The second concept, according to Ki Hajar Dewantara humans have soul attributes in the form of reason, heart, and will (lust). This concept is known as the concept of Trisakti Jiwa, which is formed in the form of creation, taste, and karsa. In addition, in terms of education, it is stated that in the concept of trisakti jiwa to optimize learning outcomes, educator accountants must be able to develop their inventiveness and creativity (*cipta*), be able to understand and feel (*rasa*) and also be

able to build motivation (*karsa*) in learning something. In this sense, where *the concept of trisakti jiwa* is in the form of how accountant educators should view their students as whole humans in learning activities.

Cipta can be interpreted as a thinking force in charge of seeking truth, where thinking activities are used to obtain which provisions are right and which are wrong. According to Ki Hajar Dewantara, the creation in question is the power of thought in carrying out the task of seeking truth by comparing, looking for differences, and being equal. In this case, it is intended that educator accountants must have an ethical attitude in terms of empowering the power of reason, namely creation. Through the power of reason, creativity can be honed so that students, in this case, prospective accountants, can solve problems related to the challenges of the business world related to accounting. In addition, *cipta* is also in accordance with the *tri dharma* of higher education at the point of education and teaching, where an educator accountant must facilitate a learning process that can help prospective accountants or students become subjects that are able to create. The creation in question is in the form of the power of his intellect to learn.

According to Ki Hajar Dewantara, these feelings are meant in the form of gestures from the heart, which cause humans to be willing or not, happy or sad, ashamed or proud, and so on. In the power of creation, man gets the determination of right and wrong, and then in the power of reason, he gets what is good and bad. As ethical educator accountants according to Ki Hajar Dewantara, educator accountants must teach ethical ethics to their students (Ibrahim & Hendriani, 2017b)(Ibrahim & Hendriani, 2017b)(Ibrahim & Hendriani, 2017b)(Ibrahim & Hendriani, 2017b).

Character education is not only focused on moral understanding but also involves feelings about morals and the actions of these morals. So that the combination of these three components can help create and shape the character of prospective accountants who have noble ethics, empathy, and emotional, social, and spiritual intelligence in carrying out professionalism in their work.

Karsa is a will or action that appears as if as a result of thoughts and feelings. According to Ki Hajar Dewantara, the intended intention is in the form of a will based on considerations of the mind and heart, which will give birth to a will that leads to reflective action in the form of conscious action. In addition, the intention is also interpreted as a will that is based on reason and heart considerations so that the dialectics between mind and heart can give birth to conscious actions (Ibrahim & Hendriani, 2017b)(Ibrahim & Hendriani, 2017b).

Based on this explanation, accountant educators will provide sufficient space for students to be able to take the initiative. Where students or students are free human beings, it is unethical for accountants educators to curb with a series of illogical rules that can kill the motivation to learn for their students. Accountants and ethical educators must always revive the passion of their students.

This elaboration is in accordance with the tri dharma of higher education at the point of research and development. Accountant educators must be able to conduct research to produce intelligent and critical resources and have an impact on economic, educational, social, and other sectors of society. In the accountant's code of ethics, the concept of Trisakti Jiwa corresponds to the point of integrity, where an accountant educator must be honest with every teaching activity. In addition, ethical educator accountants will view their students as a whole and have three soul attributes in the form of soul magic, namely creation, taste, and intention (Hidayati, 2013).

The third concept is known by the motto "Ing ngarsa sang tulada, Ing madya mangun karsa, Tut wuri handayani". The motto means that an accountant educator in front can give an example, in the middle can give encouragement, and behind can give encouragement. The motto is interpreted as an educator accountant who is able to be an example for prospective accountants. Tut Wuri Handayani consists of two words, namely Tut Wuri and Handayani. Tut Wuri can be interpreted as providing opportunities for students or prospective accountants to develop themselves, while Handayani is interpreted as providing direction and guidance (Wahyu, 2019a)(Wahyu, 2019b).

In draft *Ing Ngarso Sing Tulodo* can be interpreted that an accountant educator must carry out his role as a good example for his students, for that in carrying out his duties must be in accordance with existing ethics. Accountant educators must have integrity, credibility, and professional character. Furthermore, the concept of Ing Madya Mangun Karso can be interpreted as the role of educator accountants who can provide motivation for prospective accountants in every lesson. The role of accountant educators in terms of leadership also does not only occur in the classroom during teaching activities. But also outside the classroom, behavior and views on ways of thinking also become role models for students. Like during the current pandemic, even though an accountant educator cannot meet face to face with his students, he still provides learning motivation for his students to become professional accountants.

Based on this description, it can be interpreted that an educator accountant has a role in becoming a leader. Accountant educators are tasked with developing the potential of prospective accountants optimally in order to create professional and reliable accountants. This description is

also in accordance with the code of ethics of Indonesian accountants in terms of objectivity. Accountant educators must be able to play the role of a driver and guide for prospective accountants without any conflict of interest from any party so that it is better and ethical for every job.

The fourth concept is known as the concept of Triabstinence. As an accountant educator, there are several taboos that must be avoided so that every accountant educator avoids unethical actions. The first taboo in terms of wealth, according to Ki Hajar Dewantara, an accountant educator, is abstinence from wealth as the only orientation in his life. Because if wealth becomes a single orientation, then greed will be created. So if an accountant educator violates the first taboo, namely in the form of property, then the action is considered unethical (Ibrahim & Hendriani, 2017b)(Ibrahim & Hendriani, 2017b).

The second taboo is in the form of a throne, where an accountant educator is prohibited from being tempted to terms of a chair of the office so that it can interfere with his profession as the person in charge of educating the nation's life. Accountant educators who are infatuated with their positions tend to lack teaching attitude and enthusiasm and neglect their main job of educating aspiring professional accountants, where the teaching accountant is a noble job because it can be the front guard in producing prospective public accountants and professional educators (Widyawati, 2012).

The third taboo is in the form of women, where an accountant educator must reflect the ethical values that apply both in the school environment and in society. Acts of sexual harassment against lecturers, in this case in the form of accountants, and educators against students, often occur. According to online reports about kompas.com harassment committed by PTN lecturers in Yogyakarta and Jember in 2020 and early 2021. Where most of the victims of sexual harassment cases were female students.

The concept of abstinence, according to Ki Hajar Dewantara, is very important in the ethics of an accountant educator because by following these guidelines, it will be safe in carrying out his life and creating professionalism in his work. In addition, the concept of tri abstinence is in accordance with the code of ethics of Indonesian accountants at the point of professional behavior so that an accountant educator does not negatively affect the good reputation of his profession as an accountant educator.

Discussion

Ethics is the main element in the profession and is a foundation for carrying out activities in every profession. So ethics can encourage accountants, educators, and public accountants to create

ethics within the scope of their work environment and society. The profession of an accountant educator is needed so that all accountant knowledge can develop perfectly. Where all generations of professional accountants are in the hands of educator accountants. For this reason, in carrying out their duties, educator accountants are expected to always work in accordance with the existing code of ethics. In addition, teaching accountants must also carry out their responsibilities and be able to always uphold morals and professionalism in every implementation of their work (Wardaya, 2018)(Kelapa Sawit & Fauziyah, 2017).

One of the violations of the code of ethics for accountant educators is plagiarism. Where plagiarism in the academic environment is considered a pretty disgraceful act. Plagiarism is the act of taking part or all of another party's scientific work and then claiming it as personal writing. In addition, violations of the code of ethics are different for accountants, and educators and have often occurred in recent times in the form of sexual harassment, where most of the victims in cases of sexual harassment are female students (Subyeksi et al., 2020b).

Qualified character in an accountant educator will be described as having consistent ethical behavior in him. Where in him, there is empathy and social sensitivity so that the concept of seducing hayuning menungso can be achieved. The trihayu concept is in accordance with the principles of the Indonesian accountant's code of ethics in terms of professional competence and prudence. This point aims to achieve professional knowledge and expertise so that prospective accountants will acquire competent knowledge from teaching accountants. An accountant educator must have the passion to educate the nation's next generation, in this case, in the form of a professional accountant. This is the trihayu concept as a benchmark for ethical attitudes in accountant educators, according to the perspective of Ki Hajar Dewantara. Accountant educators who have trihayu will give happiness to all students so that it can increase enthusiasm for the entire academic community (Jurana & Khairin, 2017).

Related to the concept of Trihayu, where an accountant educator must have a good personality physically and mentally. An accountant educator must maintain the condition of his body and soul in order to stay healthy and be able to carry out his work properly. To avoid unethical practices. One of them is in the form of interdisciplinary attitudes, such as tardiness and elimination of classes that impede the knowledge transfer process. In addition, this attitude exemplifies other interdisciplinary attitudes in accountants and educators, in the form of prioritizing other work and leaving their commitment to self-interest (Penundukan et al., 2022).

In fact, the teaching accounting profession is a profession that is a measure of success for prospective accountants in the future. Accountant educators who have the task of educating students must actually implement character education which is a deliberate process to instill character in their students, which in this case is specifically for prospective accountants (Munawwaroh, 2019). Educating accountants who do not have a professional attitude and violate the professional code of ethics will show discipline in front of their students, in this case, prospective accountants, and finally, prospective accountants will imitate bad behavior that is always carried out by teaching accountants.

According to Dewantara (1952), Humans who are born have three powers in the form of creativity, taste, and intention, which are then combined and will make humans who have a Trisakti soul. Trisakti soul in humans can be grown through education (Ekasari et al., 2016). So to improve the quality of prospective accountants, it is necessary to have these three combinations so that professional accountants can be created. The concept of Ki Hajar Dewantara's philosophy of life is able to form teaching accountants who do not only understand accounting theory but also have sensitivity to changes towards a truth.

CONCLUSION

Educating accountants is at the forefront of creating reliable and professional future generations of accountants. Where a good accountant civilization can be created through a good accountant educator too. In fact, accountant educators are also inseparable from various ethical violations so that they can create bad examples for their students. In addition, accountants are also responsible for carrying out the tri dharma of higher education in the form of education and teaching, research and development, and community service. With this responsibility, accountants are expected to carry out their duties in a professional manner and in accordance with the existing code of ethics.

Ki Hajar Dewantara is a hero who cares about education. Where he offers four educational concepts in the form of the Trihayu concept, namely the Trisakti Jiwa concept, the Trilogy of Leadership concept, and the Tri Abstinence concept. Trihayu's concept is to become an accountant educator who is able to maintain self-safety both spiritually and mentally and will have strong integrity in his work. Furthermore, the concept of Trisakti Jiwa, where the concept makes accountants educators able to develop their creativity and creativity and understand feelings and

can build motivation in their work. The concept of the Leadership Trilogy is that the accountant educator in front can provide an example, in the middle can provide encouragement, and behind can provide encouragement. The motto is interpreted as an educator accountant who is able to be an example for prospective accountants. And the last concept, the form of Tripabstinence, makes it important for educator accountants to apply this concept because by following these guidelines, they will be safe to carry out their lives and create professionalism in their work. All of these concepts can build the attitudes and ethics of accountants, educators who are quite professional in carrying out their work. The concept offered by Ki Hajar Dewantara is also in accordance with the Indonesian accountants' code of ethics. In addition, the concept of Ki Hajar Dewantara is able to prevent educator accountants from unethical actions such as indiscipline, plagiarism, sexual harassment, and discrimination. This can help create prospective accountants who are professional and always prioritize ethics in every job.

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