

Becik Ketitik Ala Ketara Cultural Values For Public Accountants And Audit Opinion Determination Decisions

75

Rizqia Karunianing Illahi, *Fitri Ahmad Kurniawan
Accounting Departement, Faculty of Economics and Business,
Universitas Trunojoyo Madura, Indonesia

Article Info:

Received 9 Agustus 2022
Revised 20 Oktober 2022
Accepted 25 Oktober 2022

ABSTRACT

This study explores the existence of the “Becik Ketitik Ala Ketara” culture within the Public Accountant. The cases experienced by public accountants have forced researchers to explore the existence of national culture as a support for the 2020 Code of Ethics for the Professional Public Accountant. This study objectively reveals the reality of the existence of the “Becik Ketitik Ala Ketara” culture within the Public Accountant in making audit opinion decisions. This study uses a realist ethnographic method with participatory observation and interview data collection techniques. The results of the study show that the cultural values of becik to the point of being clearly exist or are used by public accountants to underlie ethical attitudes when setting audit opinions. There are four cultural values of “Becik Ketitik Ala Ketara” becik (good) that are applied by public accountants, including the words of sabda pandhita ratu, rereh, ririh, lan ngati – ati, deduga lawan prayoga, and nora amung mbujeng kalahiran.

DOI:

[10.21107/jaffa.v10i2.16271](https://doi.org/10.21107/jaffa.v10i2.16271)

ISSN (Online):

2461-0607

ABSTRAK

Studi ini mengeksplorasi keberadaan budaya “Becik Ketitik Ala Ketara” di lingkungan Akuntan Publik. Kasus-kasus yang dialami akuntan publik memaksa peneliti untuk menggali keberadaan budaya bangsa sebagai penopang Kode Etik Profesi Akuntan Publik Tahun 2020. Penelitian ini secara objektif mengungkap realitas adanya budaya “Becik Ketitik Ala Ketara” di lingkungan Akuntan Publik dalam pengambilan keputusan opini audit. Penelitian ini menggunakan metode etnografi realis dengan teknik pengumpulan data observasi partisipatif dan wawancara. Hasil penelitian menunjukkan bahwa nilai-nilai budaya becik sampai saat ini secara jelas ada atau digunakan oleh akuntan publik untuk mendasari sikap etis dalam menetapkan opini audit. Ada empat nilai budaya “Becik Ketitik Ala Ketara” becik (baik) yang diterapkan akuntan publik, antara lain sabda pandhita ratu, rereh, ririh, lan ngati – ati, deduga lawan prayoga, dan nora amung mbujeng kalahiran.

Page:

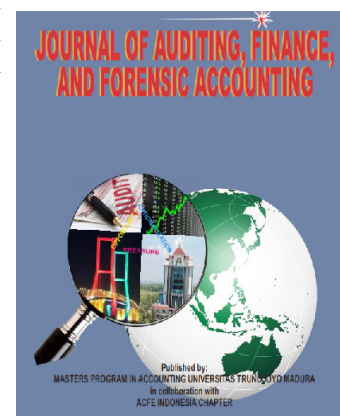
75-86



This article is published under the Creative Commons Attribution (CC BY 4.0) licence

Keyword:

Audit, Auditor, Opinion, Javanese Culture



1. INTRODUCTION

The background of this research is the problem of practicing violations of the code of ethics of the public accountant profession. This research explores the cultural aspect of “*Becik Ketitik Ala Ketara*” in deciding audit opinions by public accountants. These cultural values can be companion moral values in the code of ethics of the public accountant profession. However, some public accountants are frozen or have their practice licenses revoked due to professional code of conduct issues. The latest case involving the Big Four Public Accountants is the PT. Jiwasraya by PricewaterhouseCoopers (PwC), SNP Finance by Deloitte, PT Hanson International Tbk by Ernst Young, PT Tiga Pilar Sejahtera Food Tbk by Ernst Young, Case of Indosat Ooredoo by Ernst Young, and Baker Hughes by KPMG (Kampai, 2020). In addition, the Center for Financial Professional Development Center (P2PK) (www.pppk.kemenkeu.go.id) in November 2019 reported that sixteen public accounts were sanctioned during the year.

Freezing and revoking a public accountant license can happen due to incompliance with professional ethics. The existence of ethics is a crucial aspect of the service industry precisely because it will form a self-image that consistently shapes the organization’s reputation. Professional ethics is critical because it shows the individual’s commitment to the integrity and professionalism of the profession (Graham. 2018). The Public Accountant Association has compiled a code of professional ethics that describes the realm of social ethics and contains a conceptual framework for the accounting profession (Sihotang, 2016). For example, Indonesian Institute of Certified Public Accountants (IICPA) is affiliated with Indonesian Accountants Association (IAA) and Indonesian Institute of Management Accountants (IIMA) to compile a Code of Professional Ethics for Public Accountants.

The existence of a professional code of ethics requires other values as a reinforcement of the commitment to the professionalism of public accountants. Previous studies mention that different values influence public accountants’ decision-making, namely intellectual intelligence, emotional intelligence, and spiritual intelligence (Sukmawati et al., 2014). Putri dan Kamayanti (2013) also stated that local cultural ethics have the opportunity to strengthen the code of ethics so that local culture plays a norm that can be equated as a rational consideration for public accountants. These deep-rooted cultural values will naturally form normative compliance that blends with the behavior patterns of public accountants.

Moral values in Javanese society are conveyed through various media, such as *paribasan* or Javanese proverbs. *Becik Ketitik Ala Ketara* is one of the *paribasan*, which explains that *becik* means good, *ketitik* means to be discovered, *ala* means terrible, and *ketoro* means found. In summary, it means that an individual’s good or bad deeds will eventually be discovered (Argono, 2013). The moral value conceived by the *paribasan* is classified as a universal value in forming a person’s character.

In general, the reason that underlies the attitude of the Javanese people to believe in the truth of the point-style *becik ketitik ala ketara* is that its meaning provides a suggestion for everyone not to involve themselves in something that triggers problems because all actions will be known to the public, whether through normative legal processes or not, which boils down to sanctions that must be accepted. The cultural value of *becik ketitik ala ketara* gives moral control to everyone who believes in it to keep the heart, mind, and action away from all bad things.

2. LITERATURE REVIEW

Concept and Relevance of Ethics

Ethics is etymologically derived from the Greek word *ethos*, which means the custom of human habit, disposition, or behavior. Ethics also means moral, derived from the Latin *mors-morris*. The meaning of ethics is expanded in terms of terminology into three substances: value system, code of ethics, and or science. The definition of ethics as a value system means values and moral norms for assessing the good and bad behavior of human beings both individually and socially in social life, which is mentioned in Javanese Ethics. The meaning of ethics as a code of ethics is a collection of moral norms and values that must be considered by holders of certain professions, for example, Public Accountant Ethics. It also means science that carries out critical and systematic reflection on morality.

Based on the phenomena in society, ethics helps cultivate one's moral autonomy, helps obtain orientation in life, and trains rational accountability for judgments and choices of actions. It also provides intellectual tools that can be used as a reference to respond to new ethical problems that arise due to modernization and the rapid development of science and technology, starting from analyzing problems, making judgments, conducting considerations, and making decisions (Sudarminta, 2013).

Code of Professional Ethics for Public Accountants (KEPAP)

In this context, ethics is interpreted as a code of ethics or a collection of ethical rules of conduct for Public Accountants, Certified Public Accountants of Indonesia, and other IICPA members to fulfill their professional responsibilities. The Code of Professional Ethics of Public Accountants is a product of the Indonesian Institute of Public Accountants developed and updated by the Professional Ethics Committee. IAA and IIMA contribute to the preparation process of it under the supervision of the Financial Professional Development Center to improve the competence, quality, competitiveness, and professionalism of public accountants in Indonesia.

Five basic principles of ethics (IAPI, 2020) as referred to in part 1 of the Code of Professional Ethics for Public Accountants, including the following:

1. Integrity
2. Objectivity

3. Professional Competence and Prudence
4. Concealment
5. Professional Conduct

Deontological Theory

Time budget pressure and deadline pressure are external factors that arise from the word deontology, which comes from the Greek word *deon* (obligation) and *logos* (science). It can be defined as an ethical theory that measures the good and bad of an act on duty. Deontologists focus on goodwill, which means the will to carry out something that has become obligatory. For adherents of deontology, consciousness is critical in carrying out an act, especially if the deed is done as a moral obligation without a specific intention or is based on being an obligation for itself. This theory's strength lies in its focus on human values, which implies that everyone is responsible for respecting human dignity. One fundamental element of humanity is autonomy.

Ethical Theory

Primacy is a translation of the word virtue, a word from Latin meaning entrepreneurship; sturdiness, fortitude, courage; determination, speed, and readiness. This ethic focuses more on the human who forms personal qualities. This ethical theory emphasizes the ethics of being, not the ethics of doing (Sudarminta, 2013). Primacy is a translation of the word virtue, a word from Latin meaning entrepreneurship; sturdiness, fortitude, courage; determination, speed, and readiness. This ethic focuses more on the human who forms personal qualities. This ethical theory emphasizes the ethics of being, not the ethics of doing (Sudarminta, 2013). The function of virtue ethics mobilizes a person to perform the so-called specific task of sorting out the most valuable from several natural human desires. According to Mark Chauffeurs and Michael Pakaluk, humans pursue four things: money, pleasure, achievement, and power. The ethics of primacy is present to sort out the most meaningful of the four things.

Seeing this fundamental function of ethics, David L. Norton states that the ethics of primacy is a force because, with it, personal integrity is increasingly visible (Sihotang, 2016). The primacy theory's strength lies in its focus on self-development. This idea hints that each person must explore their potential to find happiness. Furthermore, this power of ethics gives impetus to seek the highest meaning behind various outward desires, which means the ethics of virtue teaches us not to be conquered by various desires but to criticize them for the sake of quality of life. In addition, this theory provides space for a person to actualize themselves to achieve the expected happiness.

***Becik Ketitik Ala Ketara* and Javanese Culture**

Becik ketitik ala ketara as one of the *paribasan* (Javanese proverbs) used as a philosophy by the Javanese people, not only controls a person to act correctly like the rules in the code of

ethics but also teaches about noble ethics to achieve a peaceful and dignified life. The moral values that exist in paribasan *Becik ketitik ala ketara* apply universally. *Becik* means good, *ketitik* means discovered, *ala* means terrible, and *ketara* means found, in which case the phrases dotted and significant are synonyms. Terminologically, the good or bad of every deed will eventually be discovered (Argono, 2013). The value of *Becik* consists of the words *pandhita ratu*, *rereh*, *ririh*, and *ngati - ati*, *deduga lawan prayoga*, and *nora amung mbujeng kalahiran* (Harsono, 2005). *Ala* values are characterized by actions or speech contrary to the value of *Becik*.

Most Javanese artworks cite this philosophy as a moral teaching point usually inherent in work. For example, the *cakepan* (verse) inserted in the *Suluk Mijil: Manguwuh peksi manyura*, *wancine andungkep gagat rahina*, *saniskara wosing pagelaran*, *kang becik ketitik*, *kang ala ketara*, *awit iku mapan nyata*. It means the cry of the peacock, the widening dawn, the quintessence of the performance, the good will stick out the evil will be seen (Hutomo, 2021).

Audit Opinion is a Cultural Product

The audit opinion is a cultural product because it is the output or conclusion of an audit of a systematic process based on established procedure criteria (Arens et al., 2014). On the other hand, culture is a system of knowledge that humans gain from the learning process, which they use to interpret the world around them and strategize behavior in the face of the world around them (Spradley, 1997). The audit opinion is a cultural product because it was born from a knowledge system whose purpose is to provide knowledge to users of audit reports. It is categorized into several sections: unqualified, unqualified with explanatory paragraphs or modified words, qualified, and disclaimer of opinion (Arens et al., 2015). The audit opinion not only created from the knowledge system process must be guided by technical standards and the applicable professional code of ethics, but also other factors influence the process. According to Abbas and Basuki (2020), independence and knowledge of accounting and auditing affect the accuracy of giving opinions. Murniati dan Natalia (2020)'s research results reveal that independence, audit expertise, audit judgment, and interim examination.

Sukmawati et al. (2014) mentioned that there are other values in consideration of public accountants in determining audit opinions, namely intellectual intelligence, emotional intelligence, and spiritual intelligence. The public accountant's level of emotional intelligence is measured by self-control, motivation, and social skills, all three of which impact the auditor's skill in managing his cognitive ability to establish audit opinions based on the client's audited financial statements. Spiritual intelligence is reflected in moral attitudes, principles, and visions to survive in different situations. This level of intelligence controls public accountants to act according to norms. *Becik ketitik ala ketara* is the norm in the

form of *paribasan* (Javanese proverbs) in Javanese society. The *paribasan* becomes behavior control because *Becik ketitik* means every good will appear, and *ala ketara* means bad will also appear (Argono, 2013). Therefore, in the perspective of Javanese society, the decision to set an opinion is a strategic spiritual process about any adherence to ethics and audit standards. If it is done well, it will lead to good (*Becik ketitik*), but if it is the other way around, it can lead to bad (*ala ketara*) for the individuals.

3. RESEARCH FRAMEWORK

In simple terms, the frame of mind in this study is illustrated by the following chart:

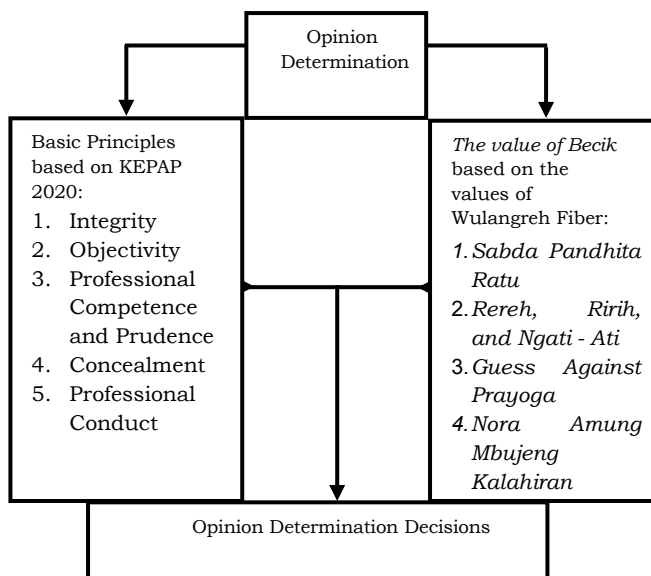


Figure 1. Conceptual Framework
Source: Processed, 2022

4. RESEARCH METHODS

This research was conducted with a qualitative approach, that is, ethnography. It is an effort to process data processing by organizing data into patterns, sorting data into manageable units, synthesizing them, searching and finding patterns, and seeing what is essential and can be learned (Moleong, 2017). The ethnography theme was chosen because of the systematic testing of a culture. This research was conducted at one of the Public Accounting Firms in Sidoarjo. The resource persons of this study were two public accountants with Javanese backgrounds.

The ethnographic research stage is created to make it easier for researchers to achieve goals systematically, purposefully, and effectively. It consists of establishing an informant, conducting interviews with informants, making ethnographic notes, asking descriptive questions, conducting ethnographic interview analysis, making domain analysis, asking structural questions, making taxonomic analysis, asking contrast questions, making component

analysis, finding cultural themes, and writing ethnography. The research stage is a formulation of an ideal concept that has an excellent opportunity to be modified by researchers by considering the needs or realities in the field (Spradley, 1997).

5. RESULTS AND DISCUSSION

The initial domain in this research is formulated through a functional, cultural theory in the form of *Serat Wulangreh*, called the *becik* value. The *becik* value, which became the initial domain, consisted of the words of *Pandhita Ratu*, *Rereh*, *Ririh*, *Lan Ngati - Ati*, *Deduga Lawan Prayoga*, and *Nora Amung Mbujeng Kalairan*. The four *becik* values are related to one another.

Sabda Pandhita Ratu

The word *pandhita ratu* is a *becik* value that focuses on the leader's determination in acting and speaking words because there is an essential hope that regulates something right for the recipient's good and becomes a reference for his subordinates and people (Pidada, 2016). If this concept is drawn to the practice of the Public Accountant profession in determining opinions on independent auditor reports, "leader" is defined as a position in a Public Accounting Firm that is directly related to the stage of deciding opinions, including managing partners and partners.

This value is relevant for the Public Accountant to face the client trying to compromise the opinion to suit his interests. For example, when the partner conveys that the opinion matches the examination results, the client is unwilling to accept because it does not match the criteria for the tender to be followed. In responding to the client's actions, the partner must still show a professional side, but if the client still insists on his will, the partner has the right to refuse and even cancel the agreement.

Rereh, Ririh, and Ngati-Ati

Rereh, *Ririh*, and *Ngati-Ati* are one of the values of *becik*, whose concept is relatively straightforward, namely patience, accuracy, and carefulness. For Public Accountants, patience is always applied in the opinion determination process, even though the available time requires them to complete tasks in a limited time. The stage that requires patience or *rereh* in determining opinions is when the preliminary survey obtains facts that indicate the absence of an unqualified chance of reasonable opinion on the Independent Auditor's Report. However, suppose the prospective client cannot accept. In that case, the Public Accountant needs to apply the *rereh* value by providing periodic explanations to potential clients as to the cause of the absence of such opportunities. Until the agreed deadline, the decision to accept or reject is entirely left to the prospective client.

In the pre-engagement stage, public accountants are played for technical matters, for example, exploring facts about the Standard Operating Procedures of the entity to be audited for further analysis based on audit standards that are used as

a reference by the Public Accountant. Before the engagement contract is approved, the completeness of the documents needed for the examination process will also be analyzed. The Public Accountant considers the results to predict opinions that will later be published in the Independent Auditor's Report. This process is a form of *Ririh* (carefulness) of the Public Accountant to streamline time and *Ngati-Ati* (prudence – caution), avoiding the termination of the agreement contract that has already been approved because the opinion to be published cannot be accepted by the client or auditee.

The relationship between the Public Accountant and the client is often colored by cross-opinions or contradictions that need to be addressed with *rereh* and *ngati-ati* (patience and prudence – caution). *Rereh* and *ngati-ati* are believed to be values that need to be applied when the Public Accountant interacts with the client; the goal is to maintain a good cooperative relationship between the two and avoid the emergence of assumptions from the client that the audit request is complicated. For Public Accountants, this assumption can become a stereotype that affects personal reputation and the Public Accounting Firm that recruited it.

Deduga Lawan Prayoga

The value of *Becik deduga lawan prayoga* is wisdom in prioritizing choices or decisions that provide more positive value for parties facing doubts (Harsono, 2005). Presumption *lawan prayoga* is a way of finding the midpoint between truth and justice. Truth is derived from facts and analyzed with competence, while justice is weighed based on conscience. According to the managing partners of the Public Accounting Firm Budi and Azhari, they cannot use truth considerations alone in making final decisions related to opinions. However, they must also pay attention to positive things voiced from their conscience so that this value is considered relevant for public accountants who often face dilemmas.

One of the dilemmatic conditions is when the examination evidence is complete. The audit process has been carried out according to the Public Accountant Professional Standards and the Code of Professional Ethics of Public Accountants. Nothing is against the norm, but after the agreement is running, the client only reveals that the evidence used as the completeness of the examination or audit is false. Public accountants do not have the right to test or prove the evidence's authenticity because it is considered unlawful. On the one hand, receipts and proof of transactions are appropriate. Still, on the other hand, the conscience of the public accountant cannot deny that there are facts that his authority cannot reach, namely detecting fraud in the form of falsification of evidence committed by clients.

The presumption *lawan prayoga* was applied by the partners of the Public Accounting Firm Budi and Azhari in responding to the client's confession to show professional behavior and apply *Rereh*, *Ririh*, and *Ngati-Ati*. For example, by asking for proof of the original transaction required for the audit process, even though the partner

already understands that evidence of such transactions will not be available. The action is intended to strengthen the partner's subsequent decision, which is to inform the client about the willingness to accept the fair opinion with exceptions and provide options regarding the continuity of the agreement. Under certain conditions, canceling the engagement is a form of presumption *lawan prayoga* for both parties.

Nora Amung Mbujeng Kalahiran

Nora amung mbujeng kalahiran is a *Becik* value that describes the spiritual dimension or non-material factors that the public accountant experts in providing professional services. The non-material factor expected by public accountants, especially partners in carrying out their profession, is to change the perspective of some people who think that public accountants are a profession that only commercializes signatures and views the meaning of responsibility behind their signatures. According to previous studies, the profession of a public accountant is a noble profession, so the opinion set must be directly proportional to the results of the examination and can translate the reasonableness of a transaction, not the right or wrong. The public accountant needs to continue to carry out their obligations as explained in the value of *Becik sabda pandhita ratu*. However, s/he is still principled on the importance of *Becik deduga lawan prayoga*, especially when facing dilemmatic conditions such as when there is a difference of opinion or will vary between the public accountant and the client or prospective client. This process can be realized through periodic discussions to provide education or understanding to clients or prospective clients regarding opinions on the Independent Auditor's Report so that there is no arbitrary action in the cooperation relationship.

The balance of application of the two *Becik* values is also intended to apply the value of *Becik nora amung mbujeng kalahiran*. The public accountant conducts the discussion to maintain good relations with clients. Establishing a good relationship with clients is a non-material factor that the public accountant also expects as a professional service provider. According to the research results, differences of opinion related to the determination of opinions occur between clients and public accountants and internally in Public Accounting Firms. So the solution needed to resolve these differences of opinion is to discuss until a mutually agreed decision is made because non-material factors are expected on behalf of the Public Accounting Firm, namely a vision.

A significant Pointless *Becik* for Public Accountants

Based on the study's results, informants believe that something good will be seen in every action or utterance, and a bad one will also be discovered. Good and bad things will also be the same – equally, get a judgment from God Almighty. The concept of a significant ecclesiastical *Becik* is interpreted long-term as God's prerogative to reveal the good or bad of one's actions. If someone,

in this case, is a partner of the Public Accounting Firm and has committed a perpetual or lousy act, then the mistake is very likely not to be revealed at that time but waiting for some time to come. It is very likely that God still protects the partner's disgrace. A stylish or ominous context is an act contrary to the value of *Becik*.

On the concept of a significant point, the degree of good and bad that a person does not affect God's prerogative to disclose it to the public. If God has willed, no matter how small a person's disgrace or goodness is, it will still be revealed. For someone waiting for the proof or disclosure of a fact, it can interpret a significant speck as a waiting period. *Becik ketitik ala ketara* is considered to have special philosophical meaning because it can be used as a reminder for everyone to be careful in acting or, in other words, be preventive for someone not to act good or bad.

When the informant decides to do good or bad when setting an opinion, then his awareness of the significant *becik ketitik ala ketara* is used as a preventive for him to determine something. It is because of the belief that his ugliness is known to God. In addition, there is a concern if his ugliness is known to others. These concerns will continue with unpreparedness to bear the moral burden on God, shame over social sanctions, authoritative body checks, or even sanctions in the form of suspension of permits.

6. CONCLUSIONS AND SUGGESTIONS

Public accountants who are authorized to sign the Independent Auditor's Report, in carrying out their profession, especially at the stage of determining opinions, stick to the moral values (Becik values) contained in paribasan (Javanese proverbs) *becik ketitik ala ketara*. A belief in the meaning of a significant point prevents the public accountant from unethical acts. The goal is to maintain his good name as a professional holder authorized to give the highest confidence in the reasonableness of a company's financial statements.

The value of the *sabda pandhita ratu* is reflected in their consistent attitude to provide unchanging decisions and is based on the Code of Professional Ethics of Public Accountants and the Professional Standards of Public Accountants. *Rereh*, *Ririh*, and *Ngati-Ati* reflected on the professional behavior of the public accountant when interacting with clients. The *deduga lawan prayoga* is reflected when the public accountant chooses the middle ground to determine the outcome of the dilemma. On the other hand, *nora amung mbujeng kalahiran* is described in how the public accountant shows the positive side of the Public Accountant profession, which is sometimes not understood in layman's terms.

The advice submitted by researchers for public accountants includes always upholding moral principles derived from the Professional Code of Ethics and other believed norms. It is due to many ethical values still needing to be regulated in the Professional Code of Ethics. To realize an ethical profession, if viewed from a broad perspective, is critical. Adherence to other principles derived from the values and norms being believed is necessary

REFERENCES

- Abbas, Dirvi Surya, dan Basuki. 2020. "Ketepatan Pemberian Opini Audit Oleh Akuntan Publik dan Faktor - Faktor yang Mempengaruhi : Studi Kasus Pada Kantor Akuntan Publik di Banten." *Competitie Jurnal Akuntansi dan Keuangan* 4 (2).
- Arens, Alvin A, R, andal J Elder, dan Mark S Beasley. 2015. *Auditing dan Jasa Assurance* Edisi ke 15 Jilid 1. Jakarta: Penerbit Erlangga.
- Arens, A. A., Elder, R. J., and Beasley, M. S. (2014). *Auditing and Assurance Services An Integrated Approach (Fifteen)*. Pearson Prentice Hall.
- Argono, N. Y. B. (2019). Eksistensi mitos pada Desa Golan dan Mirah Kabupaten Ponorogo (Doctoral dissertation, Universitas Negeri Malang).
- Argono, Johan. 2013. *Paribasan Jawa*. Yogyakarta: Familia.
- Graham, Gordon. 2018. *Teori - Teori Etika : Terjemahan Eight Theories of Ethics*. Bandung: CV. Hikam Media Utama.
- Hadiatmadja, Bengat. 2019. "Nilai Karakter pada Peribahasa Jawa." *Kawruh : Journal of Language Education, Literature and Local Culture* 1 (1). <https://doi.org/10.32585/kawruh.v1i1.237>.
- Harsono, andi. 2005. *Tafsir Ajaran Serat Wulangreh*. Yogyakarta: Pura Pustaka.
- Hutomo, Heru Harjo. 2021. *Sangkan Paran*. Yogyakarta: Bintang Pustaka Madani.
- IAPI. 2020. *Kode Etik Profesi Akuntan Publik*. Jakarta.
- Pidada, Ida Bagus Jelantik Sutanegara (2016). *Mahabharata-Asrama Parwa*. 1 ed. ESBE buku. ISBN 978-602-9138-61-0
- Kampai, H. (2020). Kasus-Kasus Melilit KAP Besar di Indonesia. Akuntansi. https://akuntansi.or.id/baca-tulisan/44_kasus-kasus-melilit-kap-besar-di-indonesia.html
- Moleong, Lexy J. 2017. *Metodologi Penelitian Kualitatif*. Bandung: PT. Remaja Rosdakarya.
- Murniati, dan Widi Natalia. 2020. "Analisis Faktor - Faktor yang Mempengaruhi Auditor dalam Memberikan Opini Audit atas Laporan Keuangan Pemerintah Daerah (LKPD) Provinsi Sumatera Barat." *Jurnal Ekonomi dan Bisnis Dharma andalas* 22 (2).
- Putri, Ike Nurkusuma, dan Ari Kamayanti. 2013. "Etika Akuntan Indonesia berbasis Budaya Jawa, Batak, dan Bali: Pendekatan Antropologis."
- Sihotang, Kasdin. 2016. *Etika Profesi Akuntan*. Cetakan Pertama. Yogyakarta: Kanisius.
- Spradley, James P. 1997. *Metode Etnografi : Terjemahan The Ethnographic Interview*. Yogyakarta: PT. Tiara Wacana Yogya.
- Sudarminta, J. 2013. *Etika Umum : Kajian tentang Beberapa Masalah Pokok dan Teori Etika Normatif*. Yogyakarta: Kanisius.
- Sukmawati, Ni Luh Gede, Nyoman Trisna Herawati, dan Ni Kadek Sinarwati. 2014. "Pengaruh Etika Profesi, Kecerdasan Intelektual, Kecerdasan Emosional, dan Kecerdasan Spiritual

**Javanese
Culture**

Terhadap Opini Auditor (Studi Empiris Pada Kantor Akuntan Publik Wilayah Bali).” *e-Journal S1 Ak Universitas Pendidikan Ganesha 2 (1)*.

Sukmawati, N. L. G., Herawati, N. T., AK, S., dan Sinarwati, N. K. (2014). Pengaruh Etika Profesi, Kecerdasan Intelektual, Kecerdasan Emosional, Dan Kecerdasan Spiritual Terhadap Opini Auditor (Studi Empiris Pada Kantor Akuntan Publik Wilayah Bali). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha, 2(1)*.

www.pppk.kemenkeu.go.id

***Coressponding Authors:**

Author can be contacted on E-mail: fitri.kurniawan@trunojoyo.ac.id