RECONSTRUCTION OF ACCOUNTING PROFESSIONAL ETHICS BASED ON PANCASILA AND THE NATIONAL MISSION OF KH ACHMAD SIDDIQ

Nur Ika Mauliyah[1], Qurrotul Uyun[2], Warga Barokah Sugiarta[3]
[1,2,3]UIN Kiai Haji Achmad Shiddiq Jember; Indonesia
[1,2]nurikaamaliyah@gmail.com [2]qurratuluyun93@gmail.com

ABSTRACT

This article aims to find out and analyze the thoughts of one of the nation's leaders, namely KH Achmad Siddiq, which is associated with the application of professional accounting ethics. To examine the figure of charismatic clerics such as KH Achmad Siddiq who echoed the idea of the relationship between religion and the state, especially regarding the existence of the Pancasila ideology. Kiai Siddiq's idea has implications related to the application of Pancasila in the life of the nation and state. This national vision of KH Achmad Siddiq must also be owned by accountants in carrying out professional ethics. The ethics of the accounting profession are based on Pancasila in the form of Pancasila values at the practical level aspects, namely Divinity, Humanity, Unity, Democracy, and Social Justice which in the future will become role models for the community in carrying out ethics in various professions.

Keywords: Professional Accountant Ethics, National Vision, KH Achmad Shiddiq

INTRODUCTIONS

Pancasila is believed to be the basis of the state which is the ideology and reflection of the Indonesian state. Interprets Pancasila as making Pancasila a guide, basis, benchmark, source, and soul of various regulations in the formulation and implementation of laws (Asha, 2009). In addition, Pancasila also emphasizes the experience of the community as citizens in carrying out the Pancasila in daily life, both individually and socially. Pancasila is a foundation consisting of five precepts. The values contained in these precepts are references and guidelines for the behavior of a person or Indonesian nation. As a basis for living, by TAP MPRS No. XX/MPRS/1996 Pancasila is the source of all sources of law and also includes it as a source of ethics in the accounting profession. This means that Pancasila is open to all matters relating to aspects of the nation's life because of the new interpretation process on the condition that it still pays attention to the basics contained and the interrelationships between precepts in dealing with the ethics of the accounting profession in the era of globalization (Uyun, 2022).

So far, society views more as an accountant because of its role that covers finance as well as being a profession that influences economic development in a country. There is a code of ethics for accountants that becomes a reference in carrying out all activities related to the accounting profession. The code of ethics is used so that the profession owned by an accountant remains based on the values of Pancasila (Xi’an & Nurhayati, 2018). In addition, with the Pancasila, accountants can carry out their duties according to the guidelines in their profession. The accountant profession already has standards, principles, and also a code of ethics. It is hoped that in the future they will be able to carry out all of them by applicable regulations so that there will be no ethical lapses. Accountants who already believe in the basic state of Pancasila as their ideology are not free from violations or cases in the application of professional accounting ethics.

One of the scholars as well as a national figure who also guerrillas the spirit of his nation based on Pancasila is KH Achmad Siddiq. Pancasila is considered the most appropriate ideology for the Indonesian people according to KH Achmad Siddiq (AFK Sari, 2015). This is due to the role of Pancasila in regulating the plurality of the Indonesian nation so that it becomes a unified nation and state. He also revealed that Pancasila was obtained with great struggle so that it could be used as a unifier for the Indonesian nation and the nation's way of life (Mustofa, 2016).

Considering the rise of the accounting profession, it is necessary to have professional ethics for accountants which is the implementation of Pancasila as a guide for the nation and state. For this reason, this paper aims to find out and analyze the thoughts of one of the nation's leaders, namely

KH Achmad Siddiq which is associated with the application of professional accountant ethics and examines the figure of charismatic clerics such as KH Achmad Siddiq who echoes the idea of relationships between religion and the State, especially regarding the existence of the Pancasila ideology.

RESULTS AND DISCUSSION

The ethical conception of KH Achmad Siddiq is one of the ethical conceptions of Islam. Islamic ethics provides the best understanding of ethics than western ethics (Matondang, 2015). Several western theories define ethics according to different standards. Each theory has a singular perspective on ethical issues such as action, character, religion, or culture. Western ethical concepts and understandings are incomplete in explaining what is right and what is wrong. On the other hand, Islam has a comprehensive perspective on ethical issues because the lawgiver for all systems, including ethical systems, is God, who knows everything and what is best for all human beings. Ethics in Islam is defined as good principles and values based on Islamic sources. Islamic sources are the only standard for identifying what is right and what is wrong. Islamic ethics and Islamic sources have different characteristics that make the Islamic perspective more appropriate to explain ethics. These characteristics are completeness, realism, and balance.

In formulating ethics, KH Achmad Siddiq is guided by the Qur'an and As-Sunnah. In the Qur'an, many things can be used to build an authentic Islamic ethical approach (Aziz, 2013). It also highlights the substantial need to examine work ethics and other work-related attitudes, such as individualism in non-Western settings. In line with this research, Triyuwono revealed that the holistic principles of the code include existing principles plus sincerity, love, and divine will. They serve as a step to guide accountants to homo spirit. This study also suggests using a modern approach to accountant ethical certification (Pravitasari, 2015).

In Islam, ethics is the most important part of human life society. Even the Prophet Muhammad was sent to the world to "perfect noble character (*Akhlakul Kharimah*)". To get the character of Karimah, one must return to the Qur'an and make Muhammad an example of his life (Surah Al-Qalam, 68:4), because the Messenger of Allah Swt had great character. Kartanegara further revealed that in Islam, ethics is a science that teaches how to live happily or how to get happiness where to achieve happiness one must have good temperament and behavior (AR Sari & Prijanto, 2022). According to KH Achmad Siddiq, happiness is not in our possessions or money, but happiness is in ourselves, in our hearts. If happiness in the conception of capitalism is the accumulation of wealth or materialism, then in Islam happiness is the achievement of the elements of wisdom, courage, courage, and justice. These four components are sources of morality (Xi'an & Nurhayati, 2018).

In capitalism, happiness is limited to material forms, and the pursuit of self-interest on a rational basis is the hallmark. While Islam in KH Achmad Siddiq (2016), citing several Islamic philosophers such as Ibn Khaldun, states that happiness is when a person has submitted and obeyed the provisions of Allah Swt and humanity. In line with Ibn Khaldun, Imam Al Ghozali also assessed that happiness is when humans can remember Allah Swt, can restrain anger, can restrain lust, and master knowledge. The peak of true happiness is when humans achieve purity of mind, the concept of auditor ethics should not only contain ethics based on something material, or physical, but must also be based on a spiritual concept, namely accountability to God.

If the current conception of ethics for public accountants, the code of ethics is based on agreed values based on rational decisions to maximize individual profits, Islam bases ethical actions and moral ethics on character according to the Qur'an and Al-Hadith. Islam places humans as managers of the earth, therefore as managers, they must be able to act fairly, even in the matter of measuring and weighing in trade everything must be done fairly.

In a larger relationship, an accountant should be aware that maximizing profit is not the essence of accounting. If there is such a view, it is mandatory to eliminate stakeholders or stakeholders. There is an ethical or normative branch of stakeholder theory that argues that all parties with an interest have the right to be served fairly. Thus, being a means of coordinating stakeholders is the company's obligation (Deegan, 2009).

The foundation of Pancasila is needed in the work as a human being as a whole in the way that accountants should be required. Pancasila which became the state ideology includes five noble values, namely divinity, humanity, unity, democracy, and justice (Siddiq, 1970). It takes a spirit of cooperation to develop these five values: (1) There must be a spirit of gotong royong in the form of tolerance without excluding one another in divinity in the principle of divinity; (2) There must be a spirit of cooperation in the form of justice and civility that does not carry out colonialism and oppression in the principle of humanity; (3) There must be a spirit of cooperation in the form of development of decision-making activities by deliberation without prioritizing the majority over the minority in democratic principles; (4) There must be a spirit of cooperation in the form of strengthening the spirit of participation and emancipation in various fields without individualism and capitalism as well as restraining one's freedom in the principle of justice.

A. The First Precept: Belief in the One Supreme

According to KH Achmad Siddiq, the First Precept contains religious values that are intended for all religions in Indonesia without exception. The principle of divinity is contained in the first precept which means that the precept is the foundation for the other four precepts and makes God the beginning of all activities. This must also be done by accountants whose profession is to provide services to the public, not limited to customers or officials, not limited to creditors and investors, but including the public, other employees, government, activists, and others. The International Ethics Standards Board for Accountants

(IESBA) as well as the ethics rules of the IAPI have made this clear.

This is in line with the professional ethics of accountants where ethics cannot be removed from morals that are related to religion and culture. The divine value contained in the first principle is fundamental and natural for every individual Indonesian accountant to carry out professional duties and complete his life vision. This means that the guidelines of one's ethics in a profession are greatly impacted by the principle of God. There is no single religion that teaches evil but educates its people to have polite ethics, whether an activity that has the aim of making a profit or just a daily activity without commercials Thus, morality is a commendable thing and has a good influence on all parties concerned. For example, when a transaction occurs, if it is carried out in a trustworthy and consistent manner, it will create satisfaction and trust between the parties and will lead to good cooperation and not harm each other.

This personality can be realized when a person believes and believes that everything he does when he does his job and profession will continue to be known by Allah Swt (Ihsan). Understanding Islam consistently will strengthen a trustworthy person. Giving each other advice on positive things and preventing bad activities can be elements that build trust in a person.

The divine spirit must be the foundation of accountants in carrying out their professional duties. The sincerity of accountants in their work and attitude of responsibility for their duties will always be based on achieving His pleasure. Therefore, the denial or avoidance of divine values in the accounting profession is essentially a betrayal of the values of the Indonesian nation and the human character that the warriors and pioneers of the nation had previously fought for. Kiai Achmad Siddiq emphasized that the first precept is the basis that influences the practice of the next four precepts.

B. The Second Precept: Just and Civilized Humanity

Kiai Siddiq argues that there is a just and civilized definition of humanity in the second precept and sourced by not discriminating with the dignity of being the same creature before Allah Swt. For Kiai Siddiq, there is an honor between rights and obligations without impartiality in the second precept. The balance that occurs in humans causes human dignity to be maintained and a balance is established between the two without destroying one another.

In the current era of globalization, an accountant has a role to carry out the development of civilization by prioritizing fair values in every aspect. Acute links to various international institutions should not be the cause of abandoning the nobility of the values of Pancasila. Realizing a lifestyle that has etiquette with knowledge and expertise is an acute task. The values of honesty, high integrity, and thoroughness in terms of professional ethics in the accounting profession, in general, must be interpreted with the principle of maintaining mutual dignity for the development of a noble civilization based on the principle of God. This is interpreted as the public interest that must be maintained, especially in market control (oriented to maximum profit) or power holders (public sector managers).

C. Third Precept: Unity of Indonesia

Entering today's global world, Indonesian accountants pay less attention to the national vision in meeting accounting standards, including accounting ethics. From the perspective of Pancasila, the implementation of the human values contained in the second principle must also be based on the national vision. This is due to the plurality of people in Indonesia. Related to this, Kiai Siddiq gives his view that the creation of humanity with existing diversity is a way for one another to create unity amid differences by knowing each other, respecting and avoiding the word hostility.

To distance oneself as an imperialist in business is the role of public accountants. Usually, imperialism is carried out by companies that become rulers of resources in the country and shifts society due to its relationship with managing resources. The principle of unity will give direction to an accountant to commit to fighting against things that are destabilizing the upholding of the Indonesian nation. One of them is to fight against rampant corruption and the many activities that manipulate Indonesia.

D. Fourth Precept: Democracy Led By Wisdom in Deliberation or Representation

For Kiai Siddiq, this precept provides an elaboration that is quite fundamental in nature with the word 'populist' which means that the orientation of deliberation and representation must lead to the interests and desires of the people universally. The fourth precept does not allow a situation where a decision is more inclined towards the majority with all its power (officials and businessmen) but also does not lean towards a strong minority. Especially when a decision is influenced by other countries or world investors in the industrial sector which makes corporations of several countries the ruler and dominant in that power. In addition, the principle of deliberation and consensus also places the highest sovereignty of the people and becomes a manifestation of the values of God, humanity, and the nation's goals. This is a civilized view of the accounting profession that is united in IAI that the organization is sovereign, becoming a public service forum that must be guarded against various forms of irregularities. In Article 5, IAI is committed that it is ready to become a forum or organization for all accountants in Indonesia who have freedom and are not binding on other organizations.

E. Fifth Precept: Social Justice for All Indonesian People

In carrying out his work, an accountant should realize social justice. Therefore, an accountant is prohibited from only fulfilling his rights but fulfilling his obligations to the community as a public servant. Based on this, the IAI organization bears a shared responsibility in the context of empowering all people with the principle of fairness and impartiality.

When doing work, accountants must be based on conscience by not exploiting the company, government, and society, even though there is a great opportunity to do this with what they have. "Eligibility" is a subjective review for accountants to provide services to all parties fairly and together to achieve prosperity. This is the impetus for an accountant to have a strengthening and cooperative nature and does not bring up the character of capitalism, namely destroying and degrading.

With the description above, the researcher can conclude about the relevance of the reconstruction of the professional ethics of the accountant based on Pancasila and the national mission of Kiai Haji Achmad Siddiq, which must consist of the following values:

1. The first principle, if it is related to the ethics of the accounting profession, will produce every individual Indonesian accountant to carry out professional duties and complete his life vision
2. The second precept if it is related to the ethics of the accounting profession will result in realizing a lifestyle that has etiquette with the knowledge and expertise of the accounting profession
3. The third precept if it is related to the ethics of the accounting profession will result in distancing oneself as an imperialist
4. The fourth precept, if it is related to the ethics of the accounting profession, will result in IAI becoming a service forum for accountants
5. precept, if it is related to the ethics of the accounting profession, will result in accountants having to be based on conscience by not exploiting them.

Here, the researcher presents a framework model to make it easier for the readers.

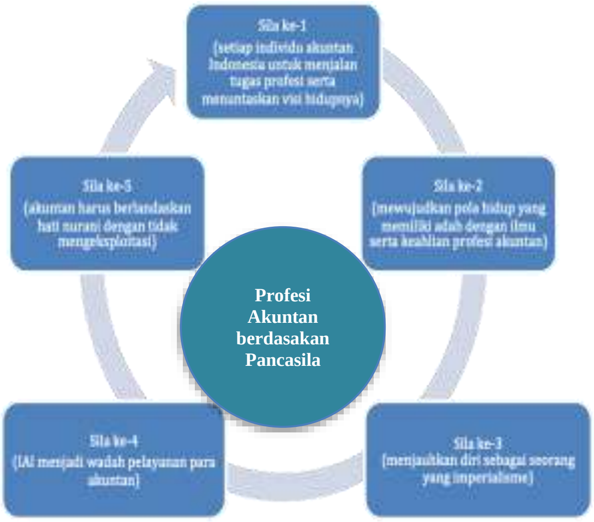

Figure 2. The Model Framework for the Principles of the Accountant Profession based on Pancasila

Source: Processed by Researchers, 2022

The implementation of Pancasila values by KH Achmad Siddiq is also closely related to the basic principles of accounting profession ethics, namely:

1. Integrity

   Demonstrating integrity means being straightforward and honest in all business and professional relationships. Upholding integrity requires that accountants do not associate themselves with the information they suspect is materially false or misleading or that is misleading through negligence. If it is associated with the values of Pancasila, the principle of integrity is a quality that underlies public trust and is a benchmark for members in testing the decisions they make. Integrity requires an accountant to, among other things, be honest and forthright without sacrificing the confidentiality of the service recipient.

2. Objectivity

   Ethics and independence go hand in hand in the accounting profession. An important component of trust is making impartial decisions and recommendations that benefit the client. Conflicts of interest, for example, demand exposure under the independence guidelines. Profiting from the sale of one financial product to another can lead to a bias that directs financial advice to clients. To remain objective and independent, it is also necessary to ensure that the recommendations are not influenced by outside influences. An accountant's professional judgment is compromised if they subordinate their judgment to others. Pancasila also teaches the value of objectivity in carrying out any activity including accounting, which is by the fifth precept, namely objectivity will result in an accountant providing services objectively without being based on things that deviate from the basic principles of accounting ethics.

3. Professional Competence and Prudence

   The field of accounting is regularly disrupted by a variety of evolving factors, requiring accountants to develop new skills, competencies, and agility in professional roles. As technology changes, information security considerations, laws, and best practices, a professional accountant must stay up to date. To exercise good judgment, an accountant must stay abreast of developments that may affect the outcome of decisions.

4. Practicing due care means recognizing the level of expertise of an accountant and not suggesting that the accountant has expertise in an area that he or she is not good at. Consulting with other professionals is a standard practice that helps tie up individual networks and generate respect. Similar guidelines also apply to accounting professionals who have risen to leadership roles and oversee others. These accountants must ensure that subordinates receive appropriate training and guidance as they carry out their responsibilities.

5. Confidentiality

   Disclosure of financial information or disclosure of a potential merger disposition by an accounting professional without permission violates the trust that is the basis of a professional relationship - unless there is a legal or professional reason to do so. The principle of confidentiality is very important to be implemented because accountants are a profession that has a direct relationship with financial data. If this principle is not implemented, there will be many parties who are harmed by various activities related to accounting.

6. Professional Behavior

   Ethics requires accounting professionals to comply with the laws and regulations governing their jurisdictions and bodies of work. Avoiding actions that could hurt the reputation of the profession is a reasonable commitment that business partners and other parties should expect. The attitude of professionalism is closely related to the values of Pancasila. This is because an accountant must have a professional attitude such as being responsible, confident, an expert in his field, and so on. Professional behavior is by Pancasila in the third principle, namely Indonesian Unity, because an accountant must treat anything and anyone regardless of ethnicity, race, or religion so that he can achieve the national mission by KH Achmad Siddiq.

CONCLUSION

All the values that exist in Pancasila according to KH Achmad Shiddiq can be used as a benchmark in compiling the values of the code of ethics of the accounting profession. These values include the value of religiosity, the value of truth, the value of cooperation, the value of deliberation and consensus, and the value of responsibility. We can add these values as an addition to the principles of the accounting profession's code of ethics.

The value of God, if interpreted in the code of ethics of the Indonesian accountant profession, will be one of the complements to the ethical principles of the accounting profession because these religious values, if present in an accountant, will not be affected by things that are not commendable considering everything that is said do it will be held accountable to the kholik. Furthermore, an accountant in his investigation as an auditor must convey his findings in the field honestly without being covered up, for the common good. The responsibility of an accountant is not only limited to his professionalism but must be to all parties who require accountability for their work, including God.

REFERENCES

Abidin, Z. (2014). The Synthesis of Deontology and Theology (A Reflection on Ethical Theory). Journal of Human Development Office Administration, 2 (1), 232–262.

Asha, MK (2009). Islamic Jurisprudence . Citra Karsa Mandiri.

Aziz, A. (2013). Islamic Perspective Business Ethics (Implementation of Islamic Ethics for the Business World). Alphabet.

Bruinessen, M. Van. (1994). NU Tradition of Power Relations, Search for New Discourse. Luis.

Deegan, C. (2009). Financial Accounting Theory (Third Edit). McGraw Hill.

Hikam, MA. (1996). Democracy and Civil Society. PT Center for Research, Education and Economic Information - LP3ES Indonesia.

Matondang, Z. (2015). Ethics of the Accounting Profession in an Islamic Perspective. AL-MASHARIF, 3 (2). https://doi.org/https://doi.org/10.24952/masharif.v3i2.838

Mustapha. (2016). The Concept of Islam and the State According to KH. Ahmad Siddiq. Al-Daulah: Journal of Islamic Law and Legislation 6 (2), 296–317.

Ni'an, S., & Nurhayati, A. (2018). The National Thoughts of KH Achmad Siddiq and Its Implications in Establishing the Ideology of Pancasila as the State Foundation in Indonesia. ACADEMIC, 23 (02), 139–264.

Noeh, MF, & Mastuki HS. (1999). Turning the Spirit of Thought KH Achmad Siddiq on. logos.

Pravitasari, D. (2015). Understanding the Code of Ethics of the Islamic

Accountant Profession in Indonesia. AN-NISBAH , 01 (01), 86–110.

Purba, S. (2020). Professional Ethics: Building Self-Professionalism. Our Writing Foundation.

Qomar, M. (2022). NU "Liberal" from Ahlussunah Traditionalism to Universalism . Mizan.

Ridho, MI, & Robiatus S. (2022). Islamic Relations and the Perspective of Kiai Haji Achmad Siddiq Jember. Mozaic : Islamic Studies , 01 (01).

Sari, AFK (2015). Professional Accountants with Ethics and Pancasila through the Accounting Education System. Media Mahardhika , 13 (2), 98–111.

Sari, AR, & Prijanto, B. (2022). CAUSALITY RELATIONSHIP Professional Ethics, Managerial Ethics, and Elements of Intellectual Capital with Audit Quality. Prosperous Young Feniks.

Siddiq, A. (1970). Pancasila Norms According to the Islamic View', The paper which was planned to be presented at a seminar in Aceh, for some reason, it was not presented, occurred in the 1970s.

Susanti, E., Siburian, Bobby B., & Purba, Bolu D. (2021). Professional Ethics. Our Writing Foundation.

Uyun, Q. (2021). The National Vision of Kiai Haji Achmad Siddiq in the Scientific Paradigm of Uin Typical Jember, Religion and Pancasila: Strengthening UIN kiai Haji Achmad Siddiq as a Campus Supporting Pancasila . Bildung.

Uyun, Q. (2022). Pancasila-Based Legal Paradigm. King's Library.