

The Education of Accounting Ethics in Indonesia

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Abstrak

The accounting profession has lately been the subject of severe criticisms concerning its ethical behaviour. One of the ways thought to be the solution to this type of behaviour is to conduct the education of ethics in the accounting curriculum, and this is done in Indonesia through the subject of Business and Profession Ethics. The objective of the study is to give input for the method and topics relevant for the accounting ethics education in Indonesia. Researches for this topic was conducted by interviews and questionnaires. The subject of the research were accounting practitioners and students. So far the accounting ethics education in Indonesia has been very American or-ionic: This is unsuitable because ethical conduct is greatly influenced by the business environment and the cultural system, from which there is a big difference between Indonesia and the United States. The enforcement of accounting ethics is hard in Indonesia since there is no law to support it, and accountants claim they have trouble in the application of ethics since they do business in a corruptive world. While the accountants realise that their ethical conduct has not been maximal, the public expects too much of the profession and this widens the expectation gap. The education of accounting ethics in Indonesia must teach the applicability of ethics in the Indonesian business environment by discussing accounting ethical misconducts that has occurred. Ethics must be taught in a way of moral encouragement through religious values, since there is no law enforcement. Topics to be taught must include those that will reduce the expectation gap, such as the accountants' role for the combat of corruption or in environmental accounting. The lecturer must also be paid attention to, since they have a big role in influencing the student's ethical perception.