

# Analisis Pembentukan Corporate Culture di Kantor Akuntan Publik CDE = Analysis of Corporate Culture Establishment at Public Accounting Firm CDE

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## Abstrak

Budaya memiliki peran yang sangat penting di dalam Kantor Akuntan Publik (KAP). Di dalam SPM No.1 tentang Pengendalian Mutu bagi KAP yang Melaksanakan Perikatan Asurans (Audit, Reviu, dan Perikatan Asurans Lainnya) dan Perikatan Selain Asurans, terdapat tanggung jawab kepemimpinan KAP atas mutu. Di dalam unsur tersebut, budaya internal KAP bergantung dari kepemimpinan KAP. Peran pemimpin KAP dapat menjadi salah satu penguat di dalam Kode Etik Profesi Akuntan Publik melalui budaya internal yang dibentuk. Penelitian ini bertujuan untuk mengevaluasi peran partner di KAP CDE khususnya di ABC Team dalam membentuk corporate culture berdasarkan SPM No. 1 dan Kode Etik Profesi Akuntan Publik. Peran partner ini selanjutnya menjadi bagian dari alur pembentukan budaya organisasi menurut Stephen P. Robbins. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Data yang digunakan adalah data primer dan sekunder dengan teknik pengumpulan data berupa wawancara dan dokumentasi. Hasil analisis menunjukkan bahwa partner ABC Team pada KAP CDE telah menjalankan perannya sebagai pemimpin yang bertanggung jawab atas mutu sesuai dengan SPM No.1 dan telah menjalankan perannya dalam mempromosikan kode etik melalui budaya yang telah dibentuk. Proses pembentukan budaya di ABC Team pada KAP CDE menurut Stephen P. Robbins diawali dari filosofi pendiri ABC Team yang mengklasifikasikan visi menjadi tiga bagian yaitu people, company, dan client. Tetapi dalam praktiknya masih terdapat permasalahan terkait penanaman budaya pada karyawan, sehingga penulis mengusulkan strategi dalam kerangka sistem pengendalian manajemen yang terdiri dari kontrol sosial yaitu tone at the top, employee socialization, selection of personnel, interactive controls, clan controls; dan kontrol teknis yaitu diagnostic controls, policies & procedures, incentive systems.

.....Culture has a very important role in the Public Accounting Firm (CPA Firm). Standard on Quality Control (SQC) 1 regarding Quality Control for CPA Firms Conducting Assurance (Audit, Review, and Other Assurance Engagements) and Non-Assurance Engagements, there is a CPA Firms leadership responsibility for quality. Within these elements, the CPA Firms internal culture depends on the CPA Firms leadership. The role of the CPA Firms leader can be one of the reinforcements in the Code of Ethics for the Professional Public Accountant through the internal culture that is established. This study aims to evaluate the role of partners in CPA Firm CDE, especially in the ABC Team in establishing a corporate culture based on SQC 1 and the Code of Ethics for the Professional Public Accountant. The role of this partner then becomes part of the flow of organizational culture establishment according to Stephen P. Robbins. This study uses a qualitative method with a case study approach. The data used are primary and secondary data with data collection techniques in the form of interviews and documentation. The results of the analysis show that

partner of ABC Team at CPA Firm CDE has carried out his role as leader who are responsible for quality in accordance with SQC 1 and have carried out his role in promoting the code of ethics through the culture that has been established. According to Stephen P. Robbins, the process of culture establishment in the ABC Team at CPA Firm CDE begins with the philosophy of the founder of the ABC Team which classifies the vision into three parts, namely people, company, and client. However, in practice there are still problems related to inculcating culture in employees, so the author proposes a strategy within the framework of a management control system consisting of social control, namely tone at the top, employee socialization, selection of personnel, interactive controls, clan controls; and technical controls, namely diagnostic controls, policies & procedures, incentive systems.