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ANALYZING THE INTEGRITY OF PUBLIC ACCOUNTANT AT “CEMERLANG” PUBLIC ACCOUNTANT FIRM IN SURABAYA (PHENOMENOLOGY STUDY)

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Abstract

This study aims to explore the deep meaning of the integrity attitudes that is experienced, felt, and performed by a public accountant in one of the famous KAP in Surabaya, KAP "Cemerlang". Revealing the attitude of the integrity of public accountant is important since there are large number of public accountants who are still dragged into fraud and violations, resulting in unethical decisions. Every public accountant has a different perspective in determining and practicing an attitude of integrity, whether to defend or even release it for a particular purpose that ultimately raises a variety of meanings of pure integrity and pragmatic integrity.

Keywords: Integrity, Phenomenology, Public Accountant

Introduction

The development of accounting profession, especially public accountant in a country, runs in line with business development in that country. In this accounting profession, there are many people who wish to have a healthy business, for example creditors, investors, government, and society with expectations get a clear picture of transparent and impartial assessment of economic conditions. The public accounting profession itself has the responsibility to improve the performance level of the financial statements so that people obtain reliable financial information as a basis for determining economic resources (Nasirwan, 2011). Globalization and diversification of increasing accounting services accompanied by an increasingly competitive Market making more attention addressed to the Accounting profession and ethical standards (Leung and Cooper, 2005 in Jackling 2007).

In addition, various scandals affecting the business world and dragging the accounting profession make people dazed; for example, the phenomenal case of Enron and KAP "Arthur Andersen", Worldcom, Kmart Corp., and other giant companies that collapsed after the fall of Enron. Then some cases in Indonesia, such as PT Kimia Farma's profit markup case, the Bapepam LK case which found many violations of the Financial Accounting Standards (SAK) in the 2010 financial statements by publicly traded companies where they received unqualified PAPs from public accountants, a fictitious credit case affecting BRI on its motorcycle debtor and involving a public accountant auditing, Raden Motor, and the latest case in 2017 where an audit failure occurred at PT Indosat by KAP Ernst & Young Indonesia.

The scandal that occurred proves that business people can easily deceive with a neatly polished capital financial statements. Accountants who incidentally have an important role in the business world today is called as an offender of ethics, even the accountant is touted as a broker of capitalism or as a subsystem of capitalist ideology that prioritizes the comforts of the owner of capital (Harahap in Nasirwan; 2011). In the accounting area itself, not a few scandals that have occurred both in the business environment (accountant in the company) and in the public accounting environment. This further proves that the impetus of an accountant who is capable of making misbehavior does not play its own role, but there is another strong push from the unfavorable outside environment. In the end, this raises the notion that accountants are currently considered as a group with lower levels of moral thinking than other professional groups (Eynon et al., McPhail & Walters, 2009). The phrase is really painful.

The level of public assurance in the performance of the auditor is not only based on the works and skills but also the ethical understanding of the auditor (Nadirisyah & Malahayati, 2007). So ethical values consisting of ethical principles and ethical rules need and must be understood by every profession of

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accountant in carrying out his professional duties, not only as a symbol in an organization only and further, violations of ethics by public accountants can be minimized well.

By highlighting the above explanation, the authors consider it important to raise the issue of integrity phenomena that are feared to be increasingly critical and gradually lost from every individual, especially to the accounting profession. Accountant profession is expected to be a solution to the ethical and business crisis that occurred, not only seen as part of the crisis itself. By deeply understanding how exactly the meaning of integrity is in the eyes of professional accountants, it is expected that in the future the accountant can restore the positive image of the accounting profession.

Literature Review

Jackling et al. (2007) states that the collapse of some giant corporations such as Enron, WorldCom, HIH Insurance, or Parmalat has caused a loss of public confidence. Meanwhile, according to Fearnley et al (2005) that the collapse of Enron and Arthur Andersen showed adverse effects for the accounting firm that is the loss of trust on the integrity of the accounting firm. And not only that, the level of confidence in the role of the auditor decreases as a result of cases of the scandal (Al Momani & Obeidat, 2013), even makes the loss of public confidence in ethical values in the KAP that is directly related to the skepticism of the independence of KAP and accountant Professionals (Fearnley, Beattie, and Brandt 2005 in Azis et al 2015). Many factors that make public accountants dragged into fraud and violations and produce unethical decisions, one of which is due to the pressure of obedience (Nadirsyah & Malahayati, 2007). The pressure of obedience is the pressure received by the auditor in dealing with the client or the superior to perform acts deviating from the ethical standards (Jamilah et al., 2007). And studies conducted by Goldman and Barlev (1974) in Azis et al (2015) show that large KAPs are not able to hold out the pressure made by clients, such as the scandal that occurred in Enron and a number of other cases.

If we evaluate the phenomenon of wrongdoings in the practice of public accountants, especially those occurring in Indonesia, this pressure is one of the causes of audit failure. Often auditors or public accountants experience an ethical dilemma that involves values that conflict with ethical standards of profession that ultimately fade ethical principles that should be asserted, i.e. integrity. Integrity becomes one of the main ethical principles that must be understood and implemented by every accountant. If we look back at the sense of integrity in the dictionary, we will find the meaning that integrity is a mission or common goal to grow and develop in the conscience of each individual.

Methodology

There are two research approaches that are normally employed in conducting study, namely qualitative and quantitative, which according to Cresswell (1994) the differences of qualitative and quantitative assumptions are seen from differences in reality, the relationship between researchers and informants, the role of values, and the rhetoric between qualitative and quantitative approaches. The approach used in this study is a qualitative approach. Related to the selection of research approaches and methods, Garna (1999: 32) mentions that the qualitative approach can be seen from the purpose of research that seeks to understand the emergent symptoms that cannot be accurately measured using quantification. Qualitative research is understood as a study done in a particular setting that exists in real life (nature) based on the concept of "going exploring" (Finlay & Ballinger, 2006), which aims to understand the phenomenon holistically by using natural methods (Moleong, 2004 : 6).

In addition to research methods, the most important thing in a study is the accuracy of paradigm selection that will lead to the direction of research. Paradigm has an important role in a research because it can determine the direction for researchers how a researcher sees a problem and analyzes the problem based on data obtained from a study (Afdjani & Soemirat, 2010: 100). The paradigm can explicitly be the basis for solving a science puzzle (Kuhn, 2002: 180), showing what is important, legitimate, and plausible (Baehaki, 2009: 21), as well as being a set of basic beliefs that represent the picture of the reality of the universe (Denzin & Lincoln, 1994: 107).

Further, the paradigm that used in this research is the constructivism paradigm. The paradigm of constructivism reinforces the assumption that individuals are always trying to understand the world in which they live and work, developing subjective meanings based on their experience (Creswell, 2013: 11). This paradigm is viewed as a systematic analysis of reality or social conditions through direct and detailed observation of the social actors who create their social world (Baehaki, 2009: 21). In the view of

constructivism, a researcher is directed to search for the meaning of reality that occurs in the social environment by relying on various opinions of participants who enter the social environment. Researchers are required to explore the emerging meanings and explore them through intensive direct observation and involvement of the researchers on the object of research, so that researchers understand the true background, history, and their social culture and the phenomena that occur in it.

The paradigm of constructivism is often combined with the paradigm of interpretivism (Martens in Creswell, 2013: 11). It further explained that in this paradigm, it will lead researchers to better understand that the participants' social background will influence every interpretation, so that each individual will have different interpretations depending on how their personal, cultural, and historical experiences are. Where the interpretive paradigm is a perspective based on the goal of understanding and explaining the social world from the point of view of the actors involved in it and the view that social reality is consciously and actively built by the individual, each individual has the potential to give meaning to what he does.

Based on several definitions of the constructivist or interpretive paradigm above, the researcher concludes to use constructivist paradigm because the purpose of this research can be said as searching, digging, and understanding of a phenomenon that is how the principle of integrity that occurs in the social environment of public accountants. Constructivist paradigm was chosen in order to help the researcher to gain deep and true meaning on the phenomenon of integrity principle of public accountant.

Each study requires a specific research strategy that focuses on data collection techniques, data analysis, and research reports. Research strategies are a type of design that sets out specific procedures in a study, which in other terms is a research approach or research methodology (Cresswell, 2013: 17). The approach used in this research is the phenomenological approach introduced by Edmund Husserl. By the method of phenomenology the researcher can study the forms of social experience from the point of view of the person or participant who experienced it directly (Kuswarno, 2009: 10) and to study it a researcher must be directly involved in it to develop emerging patterns (Moustakes in Cresswell, 2013: 21).

Phenomenology is etymologically derived from the word phenomena and logos, where the phenomenon comes from the Greek word "phainesthai" which means to show itself, to look and "logos" which means science. While literally, phenomenology comes from the Greek "*phainomenon*" which is defined as a symptom or something that shows. So phenomenology is the study of a phenomenology or event that manifests itself. Phenomenology is a study or work that discusses the appearance of anything (Bartens, 1987: 3), which analyzes every phenomenon that floods human consciousness (Bagus, 2002: 234). Phenomenology is also the study of knowledge derived from consciousness or the way of understanding an object or event by experiencing it consciously (Littlejohn, 2002: 184). An emerging phenomenon can be viewed in two angles, the first being the phenomenon always pointing outward or in contact with the reality beyond the mind, the appearance of an object and an event. Second, the phenomenon from the point of view of our consciousness (researchers) because phenomenology is always in our consciousness and perception as a result of interaction between the subject with the phenomenon.

The concept emphasized in phenomenology is meaning. The phenomenon that appears full of meaning. Therefore, we as researchers must carefully understand every process of the phenomenon that occurs and capture the meaning that existed in the phenomenon. Every meaning is the essence that arises from every experience of human consciousness and without any interference from others. So the selection of phenomenology method is considered suitable and in accordance with the purpose of researchers who want to seek a deep understanding of the meaning of the phenomenon of integrity of the public accountant. In addition, the integrity and integrity behavior of public accountants is an abstract matter, which can only be interpreted by each individual subject who experiences it directly so that the assessment, meaning and measurement depends on the inter subjectivity of each public accountant.

There are several stages in phenomenology research: epoche, phenomenology reduction, variation of imagination, and synthesis of meaning and essence. The first stage is Epoche, which means "postponing verdict" or "emptying of certain beliefs". Epoche is a process by which the researcher suspends the evaluation of the phenomenon observed even though it has its own preconception of the phenomenon. Researchers are required to eliminate temporary assessment and initial considerations so that a new understanding of the object can be obtained based on the perception of the informant, so that the phenomenon is able to speak as it is.

The second stage is phenomenological reduction, in which the stage for understanding the phenomena arises through an understanding of the expressions or expressions that the subject raises. There are several steps that are done that is horizontalizing and cluster of meaning. The horizontalizing phase of data is detailing each statement that appears by not repeating the statement so as not to overlap. Subsequently the statements are grouped into meaningful themes or units (meaning units) along with a textural description of every meaning that comes up. And if it is concluded that phenomenological reduction

process is a methodical procedure in which we increase our knowledge from the level of fact to the level of idea or essence.

The third step is the variation of the imagination of searching for possible meanings by utilizing the imagination of researchers (Kuswarno, 2009: 52). The purpose of the variation of the imagination is to achieve a structural description of an experience that is how the phenomena speak about itself. The ultimate goal of imagination variation is pure meaning that is influenced by our intuition as a researcher. The last step is the synthesis of the meaning and essence of building the whole description of an event or phenomenon. Intuitive integration of the basics of textural and structural descriptions into a statement that describes the nature of the phenomenon as a whole. So this stage is the stage of knowledge enforcement of the nature. According to Husserl, essence is common and universally applicable and never fully revealed.

Data collection techniques is an important step in the research, because the main purpose of the research is to obtain data (Sugiyono, 2008). With the correct data collection techniques, researcher will produce precise data that has a high degree of credibility or even vice versa. In phenomenology research, there are three techniques of data collection that is observation, depth interview, and document review. But the main technique of collecting data on phenomenology research is in-depth interviews. Through in-depth interviews, we will be obtained the essence of the phenomenon observed and told from the point of view of people who experience it directly. As a reference, data collection used by researchers is a technique of data collection from Cresswell (1998: 110) known as "A Data Collection Circle" is as follows:

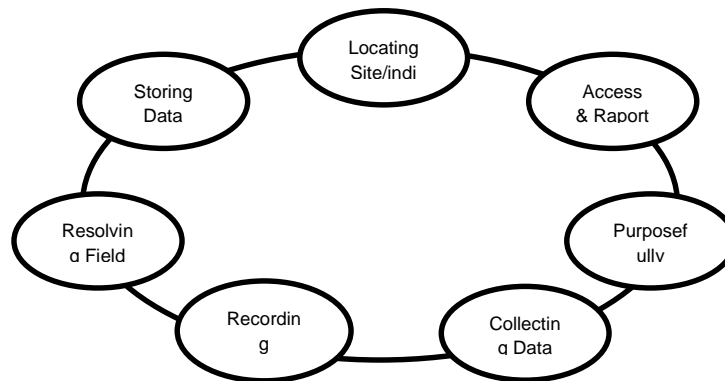


Figure 1. A Data Collection Circle
Source: Cresswell, 1998: 110

Result and Discussion

The research was conducted in KAP "Cemerlang" with 7 participants. All participants are public accountants who have been certified CPA (Certified Public Accountant) and have been working as public accountant for more than 3 years. From the seven participants, two main categories or themes for the integrity of the public accountant were obtained, namely pure integrity and pragmatic integrity. Here are the results of analyzing the data obtained that bring up common themes (level 3):

Purity of Integrity Attitude

The category of pure integrity arises as a result of the synthesis of meaning over every behavior demonstrated, implemented, and perceived by participants. There are three participants in this category who perform integrity purely, holistically, based on prevailing rules, religious and spiritual values. And not only carry on, but has been firmly embedded in the heart and use integrity as the foundation. Participants primarily instill the foundation or foundation first, so that the participants' focus will be a genuinely pure attitude of integrity. Every public accountant has his or her own reasons for acting. The reason is an initial decision of a public accountant in attitude and work. The reasons that arise will determine the value of each individual, how will he run his professional duties, make decisions, and interact with the environment. Based on the observation, the underlying reason of the participants in the category of pure integrity is non-materialistic, firm, courageous, and prioritizes honesty and trust.

In accordance with Nadirsyah's (2005) expression that the holistic understanding of ethical values encourages the participants to be ethical and theoretical, whether the auditor's understanding of ethical values is closely related to the decision to be taken by the auditor. Participants understand and interpret the attitude of integrity with full confidence. Prioritizing the value of religion, spirituality, and religiosity in behaving in the social environment. Those values will direct the public accountant to the essential qualities in accordance with the ethics. The concept of quality according to them is the fixed price for their survival in the world of accounting profession.

Public accountants who are categorized in this type are those who always think about the consequences that will arise if a public accountant does not carry out the attitude of integrity in a holistic, whole, and as it is. This encourages every public accountant to establish strong principles, standards, or foundations, so that the consequences that occur can be avoided or anticipated. They gave the 'foundation' reason from the first time in the professional world of accountants. With the adoption of a principle, it is hoped that any disturbances, consequences, or problems that arise in the future or in the future may become a defensive fortress for their integrity stance. The principle they cultivate is the principle of trust and honesty. "Amanah" / trustworthy in carrying out duties because they have the responsibility of the profession for the public interest, and to run the mandate. It is necessary to possess honest attitude as the main basis in acting, behaving, saying, and opinion.

They set religious values as the foundation of behavior. With the values they have developed, will impact on their daily behavior, how they interact with their social life, and how they make decisions. In the end, the result will show that they perform their professional duty wholeheartedly, trusted in the responsibility, and achieve it with honesty. They carry out the principle of integrity because of customs, principles, values, and traditions. They are used to doing every professional duty with integrity, indiscriminate, as it is, convey entirely with honesty, and trusted. The principle they have been establishing as a foundation and a stronghold is an attitude of honesty and trust. When the principle continues to be done and become a habit in the work, it will emerge a tradition of good integrity.

Business Pragmatism Ignores the Integrity Stance

Other category that emerge during the research is the integrity of pragmatic and contemporary integrity. The researchers further combine these two categories because these two categories have a similar pattern of reasons that is pragmatic attitude. The emergence of this ethical dilemma is due to the pragmatic integrity category, there is a heavy marketing target and sufficiently suffocating the participants so as to encourage the focus of participant behavior to be more concerned with its materialistic attitude than to maintain ethical values. There is an element of money, business, order, job target, or even survival that benchmarks a person in working, acting, or making decisions. Beginning their professional practice focus on the business targets provided by KAP to each CPA or audit partner. The target business or order reaches Rp3.5 billion per year for each partner. From this target, they set their standards, how they will work, act, behave, and make decisions, will be tailored to their initial focus. The main priority of a public accountant is to achieve the business targets set by the public accounting firm. Furthermore, it is said that there is an element of reward and punishment in the KAP where they take accommodation if the target has been achieved. Reward obtained of course the income gained more and more, bonuses also flow in the direction of increasing the income of each public accountant. While punishment obtained clearly is a salary reduction or even not paid.

Brooks (2004) argues that some of the earlier financial scandals are a result of incorrect methodology, and this is further demonstrated by major corporate destruction and audit failures associated with organizations such as WorldCom in the USA and HIH Insurance in Australia, where the lack of attention given to ethical and professional values such as honesty, integrity, objectivity, caution, and a commitment to prioritize public interests above personal interests (Parker 2005). Consequently, ethical values will be inadequate and the result is a behavior that is far from ethical. The existence of business targets of business actors influence the attitude determined by the public accountant. And ultimately the public accountant is more concerned with the interests of certain parties, namely personal interests, clients, and KAP, ignoring the attitude of integrity.

For the participants in this category, wealth is a measure of their success. When their targets are achieved, turnover increases, work completes, and makes a profit, they are said to have succeeded in carrying out their professional duties. And to achieve success, it is common attitude of their integrity to measure it also by the wealth. Dishonesty in working, not entirely mandate in carrying out the task of his profession, or even entered on the element of fraud. The existence of a specific 'motive for' or 'goal' by a public accountant in carrying out the principle of integrity is to achieve success in prosperity. Business pragmatism applied by accountants has proved to be a force that sustains the actions and attitude of

informants in understanding the integrity practices of the audit assignment. This pragmatism is considered a force that forms a pragmatic mindset when informants experience an ethical dilemma.

The next ethical dilemma, which is not concerned with treasure is what must be prioritized or dominant. Contemporary means depending on the development of contemporary, temporary, or short-term needs. An example is when a participant says about risking their continuity or concerns in the KAP "Cemerlang". Those who are only KAP employees must ultimately comply with the rules in the KAP including following the owner's instructions, even though the order ignores the participants' integrity attitudes. There are 2 public accountants who argue that in carrying out their professional duties, there must be a reason in each of their actions. On the one hand they have applied the principle of integrity consistently, and based on the rules, but on the other hand they cannot move when there is a driving factor that causes them to include the reason for the rewards first.

Participants perform their professional duties in accordance with applicable standards, strive honestly, trust in carrying out duties. They understand very well how a public accountant must maintain the principle of integrity, because integrity is a model that will lead one to apply another ethical principle. But when they are met with an authoritarian environmental condition, where there is a leadership intervention from the owner and the client, they are unable to maintain their integrity principle. This is because of the material reason that is their survival of working in KAP "Cemerlang".

Many factors make public accountants dragged into the rush of fraud and violations, resulting in unethical decisions, one of the factors is the pressure of obedience (Nadirisyah & Malahayati, 2007). The pressure of obedience is the pressure received by the auditor in dealing with the client or the superior to perform acts deviating from the ethical standards (Jamilah et al., 2007). And studies conducted by Goldman and Barlev (1974) in Azis et al (2015) show that large KAPs are not able to resist the pressure made by clients, such as the scandal that occurred in Enron and a number of other cases. It is also experienced by participants of contemporary pragmatic categories. The presence of pressure from the causal environment must ignore the proper attitude of integrity.

Continually it will always happen to the informant with dual reasons or mixture. They look as if they have no identity, feel alienated from what they should do. It will happen as long as their environment does not change, and arrive at a point of saturation from the actors in it. The measure of the saturation point is to the extent of the presence or absence of the fraud element. If there is an element of fraud in it, they will unambiguously put the reason for non-material, because it has been hit with the principles of their honesty.

The researcher concludes that the attitude of integrity of a public accountant can be a foreign thing done because of Business Pragmatism factor. Public accountants with present and future motives are more clearly able to articulate their expectations in the present and future. There is a hope that they want from their integrity behavior. Consciously they often perform their professional duties that do not focus on the attitude of integrity completely. For example, they carry out their professional duties with the goal of achieving maximum business targets or increased incomes, even following some of the client's wishes such as finding negotiations or corrections or even fraud. According to them it is a good behavior because it provides benefits for many parties, such as benefits for the client, audit team, and KAP. They set an initial standard or principle that integrity is doing the best for all parties, which in the process leads to the dominant element of business pragmatism. As long as it does not contain fraud or cheating elements, that attitude will become their standard of behavior.

Based on the above observations, it can be seen that there is dominance of the attitude of business pragmatism in the work of public accountants when determining the attitude of integrity and this affects their daily behavior. Pragmatism is a school of philosophy that teaches that what is true is everything that proves itself right by seeing the results or results that are practically used. They feel they have done the right thing according to their standards because of the benefits they provide as a result of their behavior. The phenomenon of integrity that appears in the minds of public accountants is always private and not a general fact.

In addition, because of the pragmatism of business, there are other consequences that cause alienation to the attitude of integrity, namely the interference of parties to the attitude of public accountants. Public accountants in this sub-category show public accountants who prefer short-term, temporary, or current motives. What they have in mind is that there is no element of fraud, business continuity in the Firm runs smoothly, and there is no interruption in the survival of public accountants in KAP. Basically they are homo economicus who always pay attention to everything based on the economic value and the treasure of every action taken. They carry out the principle of integrity well, but because the emergence of intervention from certain parties causes them to give up for temporary reasons as well as the consequences that will disrupt the continuity of their career as a public accountant if not adjust with the culture or social

environment.

Conclusions, suggestions and limitations

The vulnerability of the accounting profession to be dragged into the flow of globalization is also influenced by the attitude of integrity determined by every public accountant. How the direction of their attitude will be, the decisions taken, will depend on the initial foundation determined by each individual. The existence of material and non-material reasons as a person's first decision undergoes an attitude of integrity, which reason will be the main reason. These reasons will encourage a person to behave, thus ultimately raising a category of an individual with integrity or not.

From that reason, the category of integrity stances is pure integrity and pragmatic integrity. Pure integrity shows the attitude demonstrated by public accountants by maintaining their integrity stance holistically, honestly, truthfully, and by applicable standards. They put forward the attitude of trust over the tasks that done. Attitudes that prioritize public or public interest, by setting the foundation of religion, spiritual religiosity, and spirituality.

Meanwhile, pragmatic integrity indicates a neglect on the attitude of integrity. Participants prioritize economic factors, business targets, materials, positions, and prioritize certain interests in the profession. The focus they encourage is a pragmatic attitude, that is, they assume that what they are doing is the right thing because it has benefited. The underlined benefit is the enhancement of KAP business and benefits gained, regardless of pure integrity. Pragmatists also encourage a person to prioritize the interests of certain parties ie clients and owners in a special relationship. Participants are more concerned with their position and sustainability in KAP "Cemerlang". In this category, more emphasis on the pressure of obedience is the pressure of a person to emphasize self-interest rather than public interest or public.

The attitude of integrity interpreted by public accountants will determine the direction of their attitudes in ethical tasks and decisions to be taken, whether to save or ignore them. With a deep understanding of the holistic and based on the foundation of religion, norms, and prevailing standards will bring the public accountant to the attitude of pure integrity based on a commendable attitude (akhlakul karimah). So no doubt, that the increasing number of scandals and audit failures that occur shows the understanding of the attitude of integrity is limited to the theory that only superficial. The existence of the dominant business pragmatism factor causes the public accountant to focus on the materialist and capitalist side.

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