

“TIKUS-TIKUS KANTOR”: ETHICS AND RELIGIUSITY OF ACCOUNTANTS IN AGAINST CORRUPTION

Umaimah

ABSTRACT

Abstract - The lyrics of the song Iwan Fals with the title "Tikus-Tikus Kantor" are an allusion to corruptors who like to embezzle funds, manipulate personal and group interests. Corruption actors are educated people and have good job positions. Corruption occurs with a conspiracy with friends / work relations and "Cats" as an allusion to law enforcement (internal and external supervisors, police, prosecutors). The accountant profession has a strategic role to ensure that financial reports and performance are in accordance with good supervision. **Purpose** - Reviewing the ethics and religiosity of accountants in fighting corruption by interpreting the song lyrics of "Tikus-Tikus Kantor". **Design/Approach** - The approach used in this study is qualitative research. **Findings** - The root of the problem of corruption is of course the complex. One factor that causes corruption, including the control system in weak organizations, and the most important are the low ethics, morals (akhlag) and religion (tauhid) of the accounting profession. Internalization of ethical values in accountants must be carried out on the basis of sufficient knowledge and real action. Internalization involves information and knowledge about threats that will be faced by resources in organizations, facilities, and awareness of ethical principles that must be transferred and internalized simultaneously with relevant norms or laws.

Originality—This study examines the ethics and religiosity of accountants by interpreting the song lyrics of "Tikus-Tikus Kantor".

Keywords—"Tikus-Tikus Kantor" Song, Ethic, Religiosity, Accountant, Corruption.

Introduction

The phenomenon of corruption and fraud has become an issue of concern nowadays, both on a global and domestic scale in Indonesia. Referring to the annual corruption (fraud) crime data from the Certified Fraud Examiners Association (ACFE) shows that the total world losses are estimated to reach US\$ 3.5 trillion per year (Andon et al.,2015). Referring to data from the Corruption Eradication Commission (KPK), fraud / Corruption in Indonesia reached a total loss of Rp. 39.3 trillion since 2004-2011 (Prabowo: 2014). The corruption data index issued by Transparency International after releasing the 2014 Corruption Perception Index (CPI), Indonesia ranks 107th, up from the previous 114th rank. However, Indonesia's ranking is still below that of neighboring countries such as the Philippines, Thailand, Malaysia and Singapore. Indonesia gets a score of 34, where scores are between 0-100 (Transparency International: 2014).

Corruption is a word that must be resolved. Corruption will result in negativity because many authorities abuse their power to enrich themselves by using public funds. Cases of corruption in our country do not only occur in the government and public sector but also occur in the private sector. Examples of cases of corruption in media coverage are; tax evasion, embezzlement of social assistance funds, illegal fees in schools, and so on. It takes a long time to eradicate Corruption, because there is something that has taken root in our country or has become a Culture. The government has made many efforts such as; raising employees' salaries (welfare) in the hope that if they do not prosper they will not commit corruption, but that effort has not shown significant results.

Why does it continue to happen, and it is very difficult to eradicate? Many things are factors that cause corruption, namely a system that is controlled in a weak organization, and which is no less important is low ethics, morality is also the religion of the accounting profession. If the moral, moral and religious values of accountants are low, it is very possible that accountants will orbit the tortures that occur when they find out. Basically, accountants have a professional code of ethics as a reference for every individual who is part of a professional group in the field of accounting. Individuals who work as accountants are demanded professionals for work carried out specifically in the organization of the Indonesian Accountants Association (IAI) covering aspects of the principles, rules and interpretations of ethical provisions for those who work as accountants.

Accountants must carry out their professional responsibilities by using moral and professional insights in all activities related to providing services to the community (community and custom) not only to the lead clients. In addition, accountants must also have high integrity, objectivity, competence, maintain confidentiality by not disclosing such information without the client's consent. In addition to professionals in carrying out their work, accountant religiosity is also an important thing. The level of religiosity of a person is directly proportional (symmetrical) to the degree of understanding of religion and the practice of worship adopted. The meaning of worship is not only formal ritual worship such as prayer, fasting but all positive activities carried out by humans and intended for God to achieve perfection are worship. Therefore all activities in this life should be done to achieve the blessing of Allah SWT. All activities carried out by humans in daily life if motivated to get pleasure from God are worship. The activity of an accountant, should also be intended for worship so that what is reported is specifically by the auditor by considering religious values.

The Professional Role of an accountant has an important role in ensuring the financial processes and reports of an organization are made correctly (Umar: 2011). Accounting as part of the social sciences, also studying the behavior of humans and society, an accountant has an important role in the dynamics of corruption in an organization, society, and nation. The phenomenon of corruption occurs because human behavior is fraudulent, so the existence of the accounting profession should contribute to counteracting deviations that occur in society. As in the explanation of functional structural theory, fraudulent behavior (corruption) is examined in a sociological (social) approach.

Research is currently trying to examine the ethics and religiosity of accountants in combating corruption in Indonesia. The high phenomenon of corruption in Indonesia is relevant to the song Iwan Fals with the title "Office Mice". The song is a real picture of the phenomenon of corruption that occurs in our society. "Rat" in the lyrics of the song is an allusion to a corruptor who likes to embezzle funds, manipulation for personal and group interests. The perpetrators of corruption are educated people and have good job positions. Corruption occurs with cooperation with friends or work relations. Whereas "Cats" are an allusion to law enforcement (can be internal or external supervisors, police, prosecutors). In the song, it was told that the law enforcers had multiple faces, sometimes helping but on the other hand they became holy people. Conspiracies occur between corruptors and law enforcement and corruptors are very clever, cunning and greedy. The idealism of law enforcers can be pawned by being given "bread" (money) by "rats" (corruptors).

The meaning of the song if it is associated with the accounting profession, accountants should have responsibility in preventing and fighting corruption. Accountants have the ability and expertise to detect financial irregularities. Therefore in addition to professionals, accountants are required to always cling to ethics and religiosity in expressing deviations that occur. The purpose of this study is to examine the ethics and religiosity of accountants in fighting corruption with an interpretation based on the lyrics of the song Iwan Fals entitled Office Mice.

Theoretical Framework

Research on corruption has been carried out by several researchers. Research on corruption in the public sector in Indonesia was carried out by Prabowo et al (2018). The results of the study showed that there was a need for a process of unlearning corruption in public organizations in Indonesia. Every public organization needs new learning about good governance in addition to consistent and decisive legal actions against perpetrators of corruption in the public sector. Lukito's research (2016) shows that in order to achieve competitive advantage, a national integrity system is needed. The private sector needs to take a role to encourage the prevention of corruption by implementing good and sustainable business governance. Umar (2011) shows that accountants have many strategic roles in preventing corruption and combating corruption. In terms of corruption prevention, accounting professionals are required to be accountable in presenting financial statements and preparing clean accountant resources and commitment to good organizational governance. In terms of eradicating corruption, accountants need a role in analyzing fraud in the financial statements of an organization. Dion's (2010) research shows that corruption must be seen in a moral review, not merely a social construct and a social phenomenon. Someone who commits corruption, actually has acted beyond the moral boundaries believed by himself and the surrounding community environment.

The current research method uses an interpretive qualitative approach by "interpreting the song lyrics of Office Mice by Iwan Fals" and relating them to the ethics and religiosity of accountants in fighting corruption. In contrast to the Four (4) previous studies, which used the literature review approach (Prabowo: 2018; Lukito: 2016; Umar: 2011; Dion: 2010). The discussion of the concept of corruption has developed since the 21st century. The concept of "Corruption is a form of abuse or misuse of state money (companies etc.) for personal or other people's benefit" (<http://kamusbahasaIndonesia.org/korupsi>: 2018). in organizations is individuals who seek personal gain in an organization (Dion: 2010). This shows that corruption is a behavior that has a negative impact on an organization's sustainability. Many negative impacts arise due to acts of corruption. Dion (2010) states that at least corruption will have an impact on four (4) things; First, it influences resource allocation decisions, both goods or services. Second, in the economic environment, the decisions taken will have non-objective considerations. Third, Corruption will disrupt the process of economic growth. Fourth, Corruption will cause a feeling of distrust between individuals in an organization.

Sociological Review of Corruption

In the theory of Functional Structures, looking at one individual with another individual is interrelated and needs each other in a society. Functionalism is based on organism systems in biology. This theory says that everything in society has a function, both functional and disfunctional (poverty, war or death). Social life is considered as a body organ that is interdependent with one another in order to survive. The theory has a very large influence on the development of social science. The purpose of this theory is regularity, balance and harmony in social life.

According to the Structural Functional view, in the social strata system in the community, the right way is needed to motivate and adapt in the midst of society. Adjustment of individuals right in the community becomes important, remembering; First, there are certain positions that are considered better than other positions. Second, there is a position that is more important than the other positions. Third, the existence of different social positions requires different talents and abilities (Ritzer: 2010).

The harmony can be realized if all parts of the community comply with the prevailing social norms. Corruption in a structural functional perspective occurs as a result of a part of society that does not comply with the prevailing social norms because they have different objectives. One criticism of the structural-functional theory of stratification is that the theory will only perpetuate

the privileged position of people who already have power, prestige and money. This theory states that a person who occupies a special position has the right to get a prize; such rewards need to be given to them for the good of society (Ritzer: 2010).

Problems and Causes of Corruption

The World Bank calls corruption the biggest obstacle to economic and social development. Corruption destroys development by distorting the rule of law and weakening the institutional foundation. Corruption is a serious social problem that affects all aspects of society (Ng: 2006). The results of empirical research show that in various economic fields, the cost of corruption is very significant and affects international financial markets. Corruption will have an impact on poor corporate governance, high credit / loan costs, low valuation of stocks (Ng: 2006).

Corruption is something that is important to get attention from the government, business people, private individuals, non-governmental organizations, companies and of course the entire wider community. Corruption results from interactions between one type of agent, which we can call citizens or the private sector (including private individuals, companies, non-governmental organizations), which are related to two other types of agents, which include the government sector, namely state power holders (both those holding executive, legislative and judicial powers) and the civil service sector (those who carry out administrative functions). Corruption may also occur with state authorities relating to civil servants (Argandona: 2001).

From an economic point of view, the dimension of corruption is associated with a long list of negative effects, including waste in the use of resources, re-sharing of income and wealth, structural effects create imbalances in the framework of economic actors, and corruption in particular also includes ethical issues. Rulers, Civil Servants, Managers or Employees by not carrying out their duties, based on the situation described above, are denying their own principles and not fulfilling their duties according to their position. Almost in many countries corruption cases occur in the public and private sectors. When a public official has the power of discretion over the distribution to the private sector of benefits or costs, incentives for bribery can be created. So corruption depends on the amount of benefits and costs under the control of public officials (Rose and Ackerman: 2015).

Furthermore (Argandona: 2001) identifies several prerequisites that mark critical points that have the potential to cause corruption. A power or influence in which a person (civil servant, politician, manager or employee) has authority in functions related to government or private sector, and has duties or responsibilities in other service institutions (companies, government offices, institutions, NGO). A freedom is obtained from power or influence that allows the person to make decisions that benefit him or his group.

A certain tasks related to position or function in public service offices, companies, or institutions where someone has influence or power of work or service. Abuse of authority (contrary to, or inconsistent with, tasks related to position or function) on power / influence carried out by parties who have the authority to decide on a matter, both from internal and external sources of the institution. A personal advantage for people who commit acts of corruption or for other people, companies, organizations, political parties.

The existence of corruption is generally triggered by the condition of companies that are less transparent, keep information confidential or perhaps a deliberate mistake in presenting accounting and tax return reports. It is existence tends to develop, becomes organized and institutionalized. This can change the rules of the game, inhibit fair competition, give rise to dishonest practices, create unfavorable new situations such as extortion and bribery, lead to reduced income and may lead to more extreme crimes such as organized crime. Some corruption practices that occur in Indonesia according to the KPK are occurring in the procurement of goods and services, bribery, improper budgeting, informal collection of funds and licenses with compositions (Prabowo: 2014).

Ethics of Accountants in Fighting Corruption

In order to ensure that reports and financial performance are in accordance with good supervision, the role of accountants becomes very important. According to Warren, et al., (2014), accounting in general can be interpreted as an information system that provides financial reports to stakeholders regarding economic activity and company conditions. In order for accounting objectives to be achieved, namely providing relevant and timely financial reports for stakeholder decision-making, accountants must act in accordance with professional ethics of accountants so that the information provided is reliable and useful in decision making. Many cases of ethical violations occur in Indonesia such as; manipulation of bank audit results audited during the 1998 crisis involving three public accounting firms, inflating the value of sales and supplies of PT. Kimia Farma which involves directors and auditors.

In order to safeguard the public interest, a professional in the field of accounting has authority in managing state finances to be carried out in an orderly, transparent and accountable manner. Likewise in the private sector, professionals in the field of accounting have the same authority in making financial reports that are transparent and accountable (Indonesian Accountants Association: 2016). In addition to the preparation of financial statements in accordance with generally accepted accounting standards, audits of financial statements will also provide enormous benefits in expressing irregularities so that they are very beneficial in fighting corruption. The practice of corruption can be identified by conducting audits by accountants especially in investigative audits or forensic audits.

In accordance with the accountant's code of ethics in IAI, responsibility, professionalism, integrity, honesty is an attitude that is not negotiable. The attitude that must cling to professional ethics is a very important point in fighting corruption. Thus, there is a lot of place for accountants to fight corruption. Accountants can become government accountants, inspector general, and so on. Given that corruption is a major threat in development, disrupts people's stability, maintenance and enforcement of legal regulations (Dion: 2010), corruption is a behavior that damages the cultural system of a region or country (Hooker: 2009),

accountants have a strategic role in fighting corruption, because once again the ethical awareness of accountants must be increased. The professional code of ethics is not only in the rulebook but is a rule that is basically carried out by accountants. Because if the accountant does not implement the established code of ethics, corruption will not decrease in this country.

Professional Accountants both directly and indirectly play a role in economic progress. As the results of the research by Malagueno et al. (2010), show that audits and better accounting standards are related to a significant and important level of corruption. Corruption hinders the progress of the state and organization. Foreign organizations, companies or individuals are reluctant to invest in countries when they do not believe their investment will be safe or where they consider corruption to be very high.

Internalization of the Value of Religiosity in Self Accountants

According to Bagir (2015) Corruption is a form of modern crime, which has a negative impact, tarnishes justice, people's welfare, law enforcement and religious mission. Religion is to uphold justice and honesty but corruption is against all that, which means that by committing corruption it means fighting religion. God appointed man as caliph on earth. God created humans, of course, had a specific purpose. If we read the Qur'an Surat Al-Baqarah [2]: 30: "I really want to make a caliph on the earth." The meaning of the verse is that man was created on earth as a true leader and successor of God. Humans as the successor of God because in humans there are some attributes of God.

In another letter Allah says: "Say," Verily, prayer, life, and my death are only for Allah, the Lord of the worlds. "(Surat al-An'am [6]: 162) Based on these verses the purpose of human creation is actually is for "worship." The meaning of worship is not only ritual worship such as prayer, fasting but all positive activities carried out by humans and intended for God to achieve perfection are worship, therefore all activities in this life should be done to achieve the blessing of Allah SWT. All activities carried out by humans in their daily lives if motivated to get blessings from God are worship. Likewise accountants, all activities carried out should be intended for worship so that what is reported is specifically by auditors by considering religious values. Internalization of values religion should be in every accountant.

Humans should do servitude to God. Whereas in his other Word: "Indeed we belong to Allah and we will return to Him. (Surat al-Baqarah [156] 156)" The meaning of the verse is that besides humans are from God, He is also human destination, because the beginning of man is from God and finally goes towards Him. The purpose of human creation is to travel towards God, namely the journey towards infinite perfection. "O mankind, verily you go to your God with earnest work and effort, then you will surely find him. (Surat al-Insyiqaq [84]: 6). The verse above also places mankind as workers hard moving and trying to get to the source of existence. Based on the verse above, humans are in their movement towards God, and the whole rules of the Koran are intermediaries to arrive at this goal, namely the journey towards God. Trust or responsibility is a non-negotiable, whatever the profession includes accountants. If the accountant encounters irregularities then it should be disclosed. Accountants should be able to carry out their duties with trust, thus minimizing corruption is a necessity.

According to Light, Keller and Calhoun (1989: 81) in Judges (2012) the values that individuals believe will tend to influence the lifestyle and thought that they believe. The process of internalizing values is as appreciation of a doctrine, doctrine, or value so that it is a belief and awareness of doctrinal truths / values that are manifested in attitudes and behavior (www.kamusbahasaIndonesia.org). By internalizing religious values in the accounting profession, accountants will have more responsibility and integrity in carrying out their profession.

Methodology

This study uses a qualitative interpretive approach. The choice of a qualitative approach because of current research does not generalize conclusions, but rather focuses on the topic to be examined, namely the study of ethical accountants in fighting corruption. In this article, I studied the lyrics of the song "Tikus Rat-Kantor" by Iwan Fals and linked it to the ethics and religiosity of accountants in fighting corruption. This song by Iwan Fals is a real picture of the phenomenon of corruption that occurs in our society. If there are arrests of corruption cases by law enforcers (KPK, Police), we will hear the songs again. Corruption never ends because it has become a "culture" in society.

The song "Office Mice" was chosen because it is relevant to the phenomenon of corruption in Indonesia both in the public sector and in the private sector. The phenomenon of corruption is associated with fulfilling the needs of individuals, people who tend to be consumptive in fulfilling their needs as a result of capitalist ideologies that fulfill material. The lyrics of the song "Rat-Rat Kantor" also form the basis of criticism of ethics and the role of the accounting profession in the process of corruption in a public or private organization. Informants in this study were: internal accountants (companies), public accountants (external auditors) and educating accountants. Data is obtained by doing an in-depth interview (in-depth interview) and documentation. Analysis of the data in this study was carried out by stages of reduction, presentation and conclusion from the data obtained, Miles and Huberman, 1992) said that specifically about the ethical study of an accountant in fighting corruption.

Results

Analysis of Songs "Tikus-tikus Kantor"

Berikut ini lirik lagu: Tikus-tikus Kantor karya Iwan Fals:

"Kisah usang tikus-tikus kantor

Yang suka berenang disungai yang kotor

Kisah usang tikus-tikus berdasi
Yang suka ingkar janji lalu sembunyi

Di balik meja teman sekerja
Di dalam lemari dari baja

Kucing datang cepat ganti muka
Segera menjelma bagai tak tercela
Masa bodoh hilang harga diri
Asal tidak terbukti ah tentu sikat lagi

Tikus-tikus tak kenal kenyang
Rakus-rakus bukan kepalang
Otak tikus memang bukan otak udang
Kucing datang tikus menghilang

Kucing-kucing yang kerjanya molor
Tak ingat tikus kantor datang men-teror

Cerdik licik tikus bertingkah tengik
Mungkin karena sang kucing
Pura-pura mendelik

Tikus tahu sang kucing lapar
Kasih roti jalanpun lancer

Memang sial sang tikus teramat pintar
Atau mungkin sikucing yang kurang ditatar”

"Rat" in the lyrics of the song is an allusion to a corruptor who likes to embezzle funds, manipulation for personal and group interests. The perpetrators of corruption are educated people and have good job positions. Corruption occurs with cooperation with friends / work relations. "Cats" are an allusion to law enforcement (can be internal or external supervisors, police, prosecutors). In the song, it was told that the law enforcers had multiple faces, sometimes helping but on the other hand they became holy people. Conspiracies occur between corruptors and law enforcement and corruptors are very clever, cunning and greedy. The idealism of law enforcers can be pawned by being given "bread" (money) by "rats" (corruptors). The meaning of the song if it is associated with the accounting profession, accountants should have responsibility in preventing and fighting corruption. Accountants have the ability and expertise to detect financial irregularities. Therefore in addition to professionals, accountants are required to always cling to ethics and religiosity in expressing deviations that occur.

Ethics and Religiosity of Accountants in Fighting Corruption

Ethics are taken from the Greek language, namely *ethos* (singular form) which means residence, grassland, cage, habits, customs, character, feelings, attitudes, ways of thinking. The plural is *taetha*, which means customs. In this case, the word ethics is the same as moral (Agus and Ardana: 2009). According to the Indonesian Language Dictionary ethics is, the knowledge of what is good and what is bad, and about moral rights and obligations (moral), a collection of principles or values relating to morals, values regarding right and wrong that are embraced by a group or society.

Professional code of ethics becomes a reference for all members of an organization, including accountant organizations so that professionals in carrying out their profession are in accordance with the principles, rules, interpretations and rules of professional ethics. The accountant's code of ethics has been regulated in such a way but why it looks ineffective in protecting the interests of the community.

Facts show that there are many violations of professional ethics of accountants. In Indonesia, there are cases of Kimia Farma and Lippo Bank that involve a large accounting firm that is believed to produce high-quality audits. Case of PT. Telkom, which also involves a well-known accounting firm, Eddy Pianto & Partners, is an audit report that is not recognized by the Stock Exchange, so an audit must be conducted by another accounting firm. Tax avoidance by the Siddharta Siddharta & Harsono Accountant Office who advised his clients (PT. Easman Christensen) to bribe the Indonesian tax authority. Bank Century Case, Gayus Case (Ludigdo and Kamayanti: 2012). The e-KTP case involved the alleged chairman of the House of Representatives and several important names in allegations of corruption and bribery. The most recent case is Bukopin's financial report that "stumbled", as reported in Kompas daily that PT Bank Bukopin Tbk revised its 2016 financial statements. There were significant changes in financial statements such as 2016's previous profits of Rp 1.08 trillion but in the company's financial statements. in 2017 the company's profit was recorded at Rp 183.53 billion. Not only is the profit changed significantly, the total interest income and sharia are also revised (Jatmiko: 2018).

The facts of various types of corruption, bribery, misuse of organizational assets, fictitious financial reporting, financial statement engineering, profit bubbles are increasingly showing the ineffectiveness of ethics in such a way. Iwan Fals in his song illustrates that the violation cases committed by "Rats" ie educated people and have good job positions occur with cooperation with friends / work relations. Corruptors in many cases collaborating with friends / work relations include accountants.

Accountants should uphold professional ethics so that they do not pawn the interests of society but should have an obligation to protect by making actual reports.

Based on interviews with external auditors stated that the accountants when checking and reporting on audit results must be correct because the report will be accountable to God. Accountants should not pursue material interests. Next I interview with an auditor:

"For me, checking it speaks" truth ". The essence of the audit is "God" is not just pursuing material ". (Tanjung: 2018)

In addition to the preparation of financial statements in accordance with generally accepted accounting standards, audits of financial statements will also provide enormous benefits in expressing irregularities so that they are very beneficial in fighting corruption. In accordance with the accountant's code of ethics in IAI, responsibility, professionalism, integrity, honesty is an attitude that is not negotiable. The attitude that must cling to professional ethics is a very important point in fighting corruption. The following is a quote from an interviewee about the ethical standards of accountants:

"In the 2015 Public Accountants Act the sentence was criminal. But back again to the life goals of the accountants. The living person will return to God. (Tanjung: 2018)

"The ethical standard for accountants is not" godless "which is put forward in accounting is only material elements. So it's natural if a lot of cheating and corruption practices and accountants play a role in it. " (Tanjung: 2018).

The role of accountants is very important to ensure reports and financial performance are in accordance with reality for stakeholders as defined by Warren (2014) that accounting in general can be interpreted as an information system that provides financial reports to stakeholders regarding economic activities and company conditions . Therefore the financial report and the results of the examination must be reported honestly because it will also be accountable to God as stated in the Qur'an Al-An'am verse 162 that the purpose of the creation of man is actually for "worship". The meaning of worship is not only ritual worship such as prayer, fasting but all positive activities carried out by humans and intended for God to achieve perfection are worship. Likewise accountants, all activities carried out should be intended for worship so that what is reported is specifically by auditors with regard to honesty values.

Humans also have to commit servitude to God as in Al Quran Surat Al-Baqarah verse 156 that besides humans come from God, He is also a place of human destination, because the beginning of man is from God and finally goes towards Him. The purpose of human creation is to travel towards God, namely the journey towards infinite perfection. Likewise in the letter Al-Insyiqaq verse 6. The verse above also places humanity as a hard worker who moves and strives towards the source of existence. Man is in his movement towards God, and the whole rules of the Koran are intermediaries to arrive at this goal, namely the journey towards God. Honesty is responsibility for all our actions including in work is not negotiable, whatever the profession includes accountants. Accountants must carry out honestly and truthfully. If the accountant encounters irregularities then it should be disclosed. Accountants should be able to carry out their duties with trust, thus minimizing corruption is a necessity.

In the public sector, accountants can encourage management of state finances to run more orderly, clear, transparent, and more accountable. In the private sector, accountants prepare reliable and reliable financial reports. The existence of accountants is a big space for this profession to give color to the life of the nation and state in protecting the public interest. (Indonesian Accountants Association: 2016).

Based on interviews with educator accountants, stated that "morality" is a very important point in fighting corruption. The following is an interview quote:

"For me, the most important thing is" Godliness. " However the system is made if the accountants do not have the morality, the system will be damaged. Likewise vice versa ". (Hidan: 2018).

The results of the study (Arroisi: 2013) show that deviant behavior which tends to cause moral degradation is due to the predominance of lust which influences the mindset and actions of individuals. Human behavior and thought patterns and attitudes should be based on human nature itself as the opinion of cleric Fakhruddin ar-Razi. Tawheed is the source of the human mindset, attitude, and behavior. Therefore, if the monotheism is correct, then the behavior is correct. Conversely, if the monotheism is wrong, then certainly the behavior will deviate. In Islam, between monotheism and thought patterns, attitudes and behavior, have a close relationship, even the two cannot be separated. The attitude of a believer is always to be cautious, to distance himself from dirty deeds, not to hurt others, and not to do things that are prohibited. Likewise with deeds. The good that is done by monotheistic people is different from the good done by uninformed people. Tawheed people do only the goodness of worship because of Allah, while those who are not monotheistic do good on the basis of humanity alone. The fact that various corruption scandals (deviant behavior) reflect problems in understanding and internalizing tawhid.

The role of educator accountants is so important in printing professional and fearful human resources (accountants) to God as quoted by interviews:

"Printing human resources (accountants) with the best morality as possible to internalize Islamic values in courses in the accounting curriculum". (Hidan: 2018).

"The Enron case, Word Comp and other cases show" immoral "accountants. Accountants have an important role in internal control ". (Hidan: 2018).

Supervision is also an important part because if supervision is done well then the potential for deviant behavior can be muted. Iwan Fals in his song illustrates that "cats" are a figure of speech for law enforcement (can be internal or external supervisors, police, prosecutors). The song is told that law enforcers have multiple faces, sometimes helping but on the other hand being a holy person. Conspiracies occur between corruptors and law enforcement and corruptors are very clever, cunning and greedy. The idealism of law enforcers can be pawned by being given "bread" (money) by "rats" (corruptors). Not only accountants, but law enforcers should also uphold the values of justice in disclosing and giving sanctions to perpetrators of corruption such as the results of the company's internal accountant interview quote:

"Supervision is a very important part of the accounting practices of a company. Without supervision, human tendencies will tend to deviate ... because there is an opportunity. But yes...back again to each individual too...".(Nanda: 2018)

Corruption is a major threat in development, disrupting community stability, maintenance and enforcement of legal regulations (Dion: 2010), corruption is a behavior that damages the cultural system of a region or country (Hooker: 2009). Corruption is a modern crime, tarnishing justice, people's welfare, law enforcement and religious mission. Religion is to uphold justice and honesty but corruption is against all that, which means that by committing corruption it means fighting religion (Bagir: 2015). Accountants have a strategic role in fighting corruption, because once again the ethical awareness of accountants must be increased. The professional code of ethics is not only in the rulebook but is a rule that is basically carried out by accountants. Because if the accountant does not implement the established code of ethics, corruption will not decrease in this country. Understanding and internationalization of religious values (tauhid) cannot be negotiated in fighting corruption.

According to Light, Keller and Calhoun (1989: 81) in Judges (2012) value is a general idea of people who talk about what is good or bad, what is expected or unexpected. Values color a person's mind in certain situations. The values adopted tend to color their whole way of life. While the internalization of values is a appreciation of a doctrine, doctrine, or value so that it is a belief and awareness of doctrinal truths / values that are manifested in attitudes and behavior (www.kamusbahasaindonesia.org). By internalizing religious values (tauhid) in the accounting profession, accountants will have more responsibility and integrity in carrying out their profession.

As with other fields, the internalization of the value of religiosity needed in economic activities, such as activities in other fields, must be governed by moral rules and mechanisms designed to achieve progress through the ideal use of resources and protection of human values. Internalization of ethical values in accountants must be done on the basis of sufficient knowledge and real action. Internalization involves information and knowledge about threats that will be faced by resources in the organization, facilities, and awareness of ethical principles that must be transferred and internalized simultaneously with relevant norms or laws (Rizk: 2008).

Internalization of values must be able to direct individuals to have the ability to make decisions, not only profit maximization, but also social welfare (Rizk: 2008). Religiosity values must be able to be actualized (reflected) in accountants' decisions and actions.

Conclusion

Corruption is the biggest obstacle to economic and social development. Corruption destroys development by distorting the rule of law and weakening the institutional foundation. Corruption hinders the progress of the state and organization. The lyrics of the song Iwan Fals with the title "Office Mice" are a figure of speech for corruptors who like to embezzle funds, manipulation for personal and group interests. The perpetrators of corruption are educated people and have good job positions. Corruption occurs with conspiracies with friends / work relations and "Cats" as figures of speech for law enforcement (can be internal or external supervisors, police, prosecutors).

Foreign organizations, companies or individuals are reluctant to invest in countries when they do not believe their investment will be safe or where they consider corruption to be very high. Corruption in a functional structural perspective occurs as a result of the existence of a part of society that does not comply with the prevailing social norms because they have different objectives. The root of the problem of corruption is of course complex. One factor causing corruption, including the control system in weak organizations, and which is not less important is the low ethics, morality and religion (tauhid) of the accounting profession. Accountants have a strategic role in fighting corruption, because once again the ethical awareness of accountants must be increased. Accountants both directly and indirectly play a role in economic progress, better audits and accounting standards have a relationship with the level of corruption that is significant and important.

Further research can develop the topic of internalization of ethical values in accountants with sufficient knowledge base and real action. Internalization involves information and knowledge about threats that will be faced by resources in the organization, facilities, and awareness of ethical principles that must be transferred and internalized simultaneously with relevant norms or laws. In the context of Sociology review, the internalization of values in an accountant must be able to direct individuals to have the ability to make decisions, not only profit maximization, but also social welfare. The values of religiosity (monotheism) must be able to be actualized (reflected) in decisions and concrete actions (morality) in an accountant.

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Umaimah
umaimahung@gmail.com
Accounting Program, University of Muhammadiyah Gresik, Indonesia