

ACCOUNTING, AUDITING AND CORRUPTION IN KAUTILYA'S ARTHASASTRA PERSPECTIVE AND PSYCHOGENETIC HINDU: A THEORITICAL REVIEW

Komang Adi Kurniawan Saputra
Putu Budi Anggiriawan

ABSTRACT

This study examines the concepts of accounting, auditing and corruption from the perspective of Hinduism's Kautilya's teachings and psychogenetic teachings called Tri Guna teachings. This perspective is presented to enrich the knowledge of accounting, auditing and corruption in terms of Hinduism as the main review in shaping the ethics of the accountant profession. This study contributes to emphasizing that accounting teachings have existed since ancient times during the Kautilya Chanakya era. This system was used during times of war and in regulating the government of the kingdom which was seen as effective and useful for good governance and finance. Furthermore, in Hindu psychogenetics, which is used in overcoming the incidence of cheating, it is considered effective and able to awaken people when they start to be dominated by lust. then Tri Guna is obliged to be controlled to tackle fraud or corruption.

Key words: accounting system, psychogenetic Hindu, Kautilya's Arthashastra, corruption

INTRODUCTION

Before exploring the Hindu accounting system as published in the arthashastra book, it is necessary to understand that since ancient times the science of accounting has been needed by society human. Accounting science mainly describes the recording procedures that must be done against assets, liabilities/debt and capital. In the days of society most of it was still illiterate, then the method of recording that is done is by scraping chalk or a tool others are for the basis of remembering an event / event or an amount that is worth money (Kamayanti, 2015; Triani & Satyawan, 2016). The accounting system used by the Indonesian people today is often referred to with conventional accounting systems. Called the conventional accounting system, because the system it is built based on the conventions/ agreements of accounting experts throughout world, so that the system can apply globally (Efferin, 2015; Yasa & Prayudi, 2019). The prevailing accounting definition today it is "an art of recording, grouping and monitoring transactions and events which is worth money in a certain way and then interprets the results." "The accounting system can give the formula "a group of accounting elements themselves as elements, which are tight relate to one another, which functions together to achieve goals certain" (Suardikha, 2012). A system is created with the aim of handling something that routinely happens. Accounting activities occur regularly in a business and non-business institution (Paranoan & Totanan, 2018). Ideally, the implementation of various business regulations could actually prevent them from arising irregularities in doing business (Saputra et al., 2018). Not to mention the existence of the Republic Law Indonesia Number 20 of 2001 concerning the Eradication of Corruption Crime in a manner firmly impose criminal and civil sanctions on those who commit acts of corruption. Likewise, Indonesian society is known to be very religious, so everyone should be able to control himself not to commit acts of corruption (Atmadja & Saputra, 2018a). This cannot be removed from the fact that all religions, for example Hinduism, do not justify it people steal or corrupt the property of other people or institutions because of God supervise human behavior, without being limited by time and space (Atmadja & Saputra, 2018b).

The implication is that corruptors may not be touched by the law, but punishment or rewards from God for human actions in the form of heaven or hell will not be avoided. Starting from this fact it can be said that even though there is already a system multi-layered to tackle corruption, but corruption continues (Sujana et al., 2020). Even, eradicating corruption in a company is not an easy matter. This matter means that eradicating corruption does not only require complete regulations mechanisms, including internal controls as they are imposed on each company, but requires other means. For that, understanding more in-depth and comprehensive regarding various aspects related to the problem of corruption is indispensable.

ACCOUNTING SYSTEM OF VEDA

Have you ever heard of Parta Accounting ?. Parta Accounting is a system derivative ancient Vedic accounting used by a multi-national moving company in the steel industry called Ispat Indo. Ispat Indo was first founded in 1976 by Laksmi Mittal, a descendant of India in the Waru area, East Java. Currently Ispat Indo is the largest steel company in the world, with several subsidiaries in various countries, such as the United States, Germany, France, Russia and so on. With thus the Parta Accounting system turns out to be a very capable accounting system in managing a multi-complex company though. The main source of the accounting system in the Vedic scriptures is the Arthashastra (Mattessich, 2010; Tyagi, 2009). Book which indicated there was at least 300 BC has described accounting has even implemented a pair bookkeeping system to record activities government finance (Saputra et al., 2018; Suardhika et al., 2012). A book that discusses accounting issues comprehensively written by Kautilya. Meanwhile, the existence of a modern accounting system is currently indicated only existed since 1400 AD which started by the great Venetian traders (Kamayanti, 2015; Suardikha, 2013; Triani & Satyawan, 2016). Said the audit itself comes from the Roman "audire" which means to hear. In Roman times it is said Roman businessmen were not used to keeping records, so the accountants were in carry out auditing duties by listening to the stories of people around and company owner about his business activities. Judging from the time line, the accounting system. The Veda is the most ancient accounting system ever (Claeys & Bhattacharyya, 2014; Darnal, 2000; Sujana, 2011).

The bookkeeping system in Arthashastra has applied the double accounting principle, that is all rights and obligations of the institution / company are recorded at the time they occur, and not at the time received or issued in the form of cash (Gupta, 2019). In fact, in modern times there are still many companies and even governments that still apply a simple principle, namely the cash principle. In Arthashastra 1:95 it is stated:

“Supervisors should build a registration office that faces to east or north, with separate wards, (as) a place for books note”.

In Arthashastra 11:78 it is also explained that the government's wealth (kingdom) is in the form of elephants living wild in a forest area must also be recorded by the elephant keeper who is assisted the elephant keepers. “They (elephant keepers) should make written notes for each elephant, whether moving in groups, alone, lost and in groups, or heads herd, wild, drunk, calf or elephant that is released and confined”. This matter indicates that the accounting system developed at that time was very advanced. The final product of the accounting process is a financial report obtained through a process, namely since the separation between accounting evidence and non-accounting. In bookkeeping in pairs, the sequence is to record all accounting evidence that has been paid / received the money, as well as those not yet in the diary which is commonly referred to as a journal (Kumar, 2012; Liebig, 2014). Enter the journal into the ledger and subsidiary books, make the Trial Balance on end of each accounting period (monthly, quarterly, and so on) and the last make Balance Sheet and Profit / Loss List after the accounting process has been running for 12 months. Based on in the description contained in Arthashastra, it turns out that the accounting process is applied at the time it is not much different from what it is today. In Arthashastra 2.95 it is mentioned;

“There he should order notes in a notebook; magnitude and the number, activities and total revenue of the department; number of additions or reduction in the use of various materials, costs, surcharges, salaries and workers in relation to factories; price, quality, weight, size, height, and so on”.

From this description it can be explained that the leader or king through the head of the financial bureau assign accounting experts in each department to do records of the rights and obligations of the state in that department in an orderly and orderly manner, so that it is known type of activity. total income, receipt and use of materials / goods, employee salary expenses, there are additions and subtractions in the expenditure of goods, costs, and so on (Dambuyant, 2004; Tanwar, 2014).

CONCEPT OF AUDIT IN ARTHASASTRA

All departments have an obligation to submit accountability reports at the end of each year, it closes the book, which is the full moon of Asadha. And then the report will be audited by a royal auditor. This is stated in the following verses:

“There he should order notes in a notebook; magnitude of the number, activities and total (revenue) of the department; number of additions or reduction in the use of (various) materials, costs, excess, costs addition, mixing, place, salary and workers in relation to factories; price, quality, weight, size, height, inside and inner container relationships with gems, high value, low value objects and forest products; laws, transactions (vyavahara), customs and regional regulations determined, village, caste, family and company; gift recipient, land, use, convenience and food and salary by those who serve to the king, receiving gems and land (and) receiving special salaries and (payment for) corrective action against a sudden accident, by kings and queens and sons; as well as payment and acceptance related to peace and war with allies and enemies ”(Arthashastra, Book II, Chapter VII, Parts 23, 2)

Based on the description above, it seems clear that Arthashastra has arranged in detail how the state / kingdom should supervise the resources income to avoid reduced income due to fraud by government officials. In addition, it has also been arranged regarding the ways to organize expenditures so that there is no waste of State or royal finances. This is obvious in the following verse:

“Then the wise administrators (samaharta) will determine revenues and shows increased income and savings reduction, and will improve if there is the opposite (of it) (Arthashastra, Book II, Chapter VI, Chapters 24, 29)

In addition to supervision of income and expenditure through supervisors and departments administrator, at that time also known as audit as mentioned in the verse above, that every year (the month of Asadha) an accountant conducts an audit of revenue and expenditures reported by each department. The following will discuss the concept audits in Arthashastra. Auditors are required to audit in the full moon asadha. Asadha's full moon is It is the end of the Saka year, with a cycle of 354 days. And it shows that According to Arthashastra, audits are carried out annually and are carried out at the end of the financial year, because on the full moon asadha this is also the deadline for all departments for deposit the accountability report to the Department administrator in this case supervisors and auditors (Fraiz, 2016; Gupta, 2019; Liebig, 2014; Prakash, 1993).

The audit is carried out in the supervisor's office, where all the officers of each department asked to submit a report. Reports and financial evidence submitted must be in a state of being sealed, and no discussion is allowed between departmental officers with the auditor, as stated in the following verse:

“If (the officers) have come with a sealed account book and balances in sealed containers, he should impose restrictions in a place, not allowing the conversation (between them) ” (Arthashastra, Book II, Chapter VII, Chapters 23, 17) “After hearing the amount of receipts, expenses and balances, he was should send the balance bearer to go (to the treasury) ” (Arthashastra, Book II, Chapter VII, Chapters 23, 18)

The accountant must appear at the appointed time for audit purposes by bringing a book of financial statements along with all records of receipts that must be deposited into the state treasury. They also must always be in a state of ready to be audited at any time the audit officer / auditor calls them (Bisht, 2019). They shouldn't lie about things has been recorded and booked. Violation of these provisions constitutes a violation of the law and will be punished. On the other hand, the auditors must also be ready at all times when the accountant comes before him to be audited (Tisdell, 2003). If the auditor violates the provisions on readiness at any time, then auditors will also be subject to penalties. State officials are responsible for submitting financial statements relating to their respective responsibilities (Niaz, 2006; Vittal, 2011). Acceptance report and the income must be structured in such a way that it is not there is a contradiction in it. Those who lie or make statements that are contradictory will receive heavy sanctions, namely paying a fine according to the standard the highest level of fines.

“And he should check (the account) every day, groups of five days, two week, month, four months and a year”(Arthashastra, Book II, Chapter VII, Chapters 23, 30) " He should check income with reference to the period, time, place, principal / topic of income, source, transfer, amount of payment, the person who causes a payment to occur, the registrar and recipient (Arthashastra, Book II, Chapter VII, Section 23,31)

CORRUPTION PREVENTION ACCORDING TO ARTHASASTRA

The term corruption applies to misuse of State finances and assets, while the misuse of the property of the private sector is called fraud or fraud. In connection with the increasingly complex actions of these financial twists, then According to, who wrote a book on fraud auditing, that the modus operandi there are about 66 types of fraud / corruption. So there are about 26 increments fruit or about 65% since Arthashastra, which was written by Kautilya, about 300 years yet AD. The addition of the modus operandi of these crimes included using crimes computers, stock trading, and so on, which at the time of Arthashastra had such activities it doesn't exist yet (Bisht, 2019; Vittal, 2011). Arthashastra has prepared a tool for prevention and suppression firmly against corruption. The tools for preventing corruption according to Arthashastra include: First , System Accounting . In terms of the accounting system (recording) of state assets and finances, Arthashastra applying a double accounting system (accrual basis) (Sujana, 2011). The point is, all rights and obligations The state is recorded and accounted for when it occurs. So in general terms, a note State finances, not only contain notes regarding cash balances, but also contain notes on accounts receivable and payable, as well as all assets owned by the State. State Balance is compiled later, will provide information to users not only involving past transactions cash receipts and payments, but also future cash payment obligations as well a source that represents cash to be received in the future. Arthashastra has implemented a very advanced recording system. Today's modern countries, apply the recording of the wealth and finances of the State using an accrual basis. Indonesia applying accrual basis since 2005 (Rajeev, 2012; Sarma, 1998; Sujana, 2011).

Second, the internal audit staff. According to Arthashastra, the royal government was equipped with good internal control devices. An internal supervisory agency has been formed, as befits a government in the form of a kingdom or a republic today (Chandrasekaran, 2011; Triani & Satyawan, 2016). Apparatus supervisors consist of professional supervisors, and it is clearly stated, supervisors the supervisors are experienced accountants. Apparently, the accountant profession existed and appreciated at that time, even though it was only limited to being an internal supervisor, not yet as a public accountant (Suardikha, 2012; Tyagi, 2009). Regarding evidence of a supervisory agency, complete with his office, explained. "Supervisors should set up a registration office facing to east or north, with separate wards, where the notebooks are "(Ats. Chapter. VII, Part. 25.1: 95). Supervisors, can carry out an inspection at the place being examined, or at the office examiner. The examiner is taken to the examiner's office. That's why it's in the examiner's office provided a place to store notebooks. This internal supervisor in doing examination consists of inspectors, accountants, registrar, currency inspectors, and recipient of cash balances (Ats. Chapter IX, Part. 27. 28: 106). This means the results of the para supervisors can be used as a tool for prosecution. Implementation of supervision and very strict examination, namely carried out on records of receipts and expenditures in a manner daily, groups of five dailies, two weeks, a month, four months, and a year (Ats. Chapter VII, Part. 25. 30 to 33: 98/99).

Third, the law of karma. In Pancasrada, the foundation of Hindu belief, belief the law of karma is included in the third sequence. The law of karma, is the law of cause and the result. Judging from when the doer receives the result, karma nutmeg is classified into 3 types, namely (Desak et al., n.d.; Suardikha, 2012; Tyagi, 2009): (1) Sancita karma pala , which is reward for actions during the first, new birth received at present birth; (2) Pararabda karma nutmeg , the reward of past actions this life, accepted also this period, can be enjoyed in whole, or in part; (3) Kriyamana karma nutmeg , which is the result of an action that is not enjoyed during the period of the action done, so that it is accepted in the future life. Legal inclusion karma in the five srada , has a very noble purpose, which is expected by Hindus, before committing an act remember first the consequences . This means it can brake actions that have a negative impact in terms of the law of karma. The law of karma , as a standard brake, it is expected to function automatically (Dewi, 2019; Efferin, 2015; Hutasoit & Wau, 2017). Thus, deeds evil in society can be reduced and good deeds increased. The law of karma as natural law, whether people believe it or not, the law is still running. There is no bargaining bid. The law of karma, like a double-edged knife, can serve both as deterrence and enforcement. As a concept of Hindu belief about the law of karma, contained in Rg. Weda, Mandala VII, Sucta 104, point 10, among other things states, that: "those who try polluting food essence, stealing, robbing, will drown in destruction, not him himself, but also his offspring. In another part it is also mentioned, that if humans worship God with a lie, not really, then destruction will befall concerned ". Request to be forgiven of the sins caused by the act (karma), is also contained in the mantram puja trisandya, point 4, which reads, among others: Yes, Sang Hyang Widhi Wasa, my actions are full of sorrow, my soul is also sad, beg save me from this sorrow at the 6th trisandya (closing) prayer, supplication in order to be forgiven of the agonizing act, it should be added again, even added with pleading also to be forgiven for sins caused by thoughts and words. Reviewed from the point of view of moral control, from the several verses described above, the supervisory system its attachment to Hindus is great. For Hindus who are avid performers, break it is expected to function automatically. The formulation of the law of karma is published in Manawa Dharmasastra , Book IX, item 40 , which

says, "That tree that is planted, and no other shall grow, of any kind the seed is planted, the kind of tree that grows." Obviously the parable is used (Sujana, 2011; Tyagi, 2009).

THE EMERGENCE OF CORRUPTION

In general, in a corporate entity, 30 percent of employees own plan / desire to (willing to) commit a crime against an internal company various form. As many as 30 percent of others are sometimes tempted to do so. Only 40 percent who flatly refused to do so. Thus, a company is very vulnerable to deviation. At any time, corruption can occur, because most of the employees wish to acquire wealth incorrectly. In the Hindu psychogenetic perspective these symptoms can indeed occur, because they are related with the Tri Guna attachment aspect to every human body. The human body is formed from the five elements called Panca Maha Bhuta, namely earth, water, energy, wind and sky. Fifth these elements then form the parts of the human body (Hutasoit & Wau, 2017; Yasa & Prayudi, 2019). Soil element forming skin, bones, veins, and hair as well as body hair and flesh. Water element forms parts of saliva, mucus, and blood. Energy forms all human habits like hunger, falling asleep, thirst, laziness, and body light. The wind element forms anger, inclination to injure, modesty, fear, and ignorance. The celestial element gave birth the holes of the body, hearing and mind (Ferry et al., 2018; Mohd Noor & Mansor, 2019).

Within the Panca Maha Bhuta elements or the material principle which forms the body Tri Guna adheres to humans, namely the three basic psychogenetic frameworks that influence behavior or it could even form a human personality. The Tri Guna components are Sattwam, Rajas and Tamas. Sattwam is a psychogenetic part of that personality paying attention to moral principles, is a representation of general norms and norms Deity. Rajas is a psychogenetic part that comes from lust born from worldly desires. Whereas Tamas is a psychogenetic element arousing pleasures and all animal passions, as reflected in the nature of ignorance, laziness and sleepiness inherent in humans (Atmadja & Saputra, 2018b).

Every human being has also Panca Indriya (five sensory organs), namely the indriya hearing (ear), sense of touch (skin) sense of sight (eye), sense of taste (tongue) and indriya olfactory (nasal). Panca Indriya is a window for emergence human desire or desire for something. With reference to Murray and Pickup (1998) There are several desires inherent in every human being, namely the desire to live in order to be enjoy as much of something as possible, and desire to have some useable wealth to achieve what you want as well as an indicator for achieving happiness (Desak et al., n.d.). The desire that was born because of Panca Indriya encouraged Panca to move Karmendriya (five means of locomotion) he has, namely the mouth, arms, legs, genitals and means of secretion, either simultaneously or preceding the other. However, the extent to which the Tri Guna psychogenetic elements attached to the bodily aspects affect behavior, depending on the human mind. Thus it can be concluded that based on the psychogenetic perspective of Hinduism, then acts of corruption, so too on the other hand, it can always happen because Tri Guna attaches itself to the aspects of the human body (Putera & Supartha, 2014).

OVERCOMING CORRUPTION IN A HINDU PSYCHOGENETIC PERSPECTIVE

Starting from the basic framework of Hindu psychogenetics about the formation of characteristics as well human personality, which is rooted in the Tri Guna, namely Sattwam, Rajas, and Tamas, then efforts to combat corruption must be returned to this framework. That is, corruption can be overcome by inviting people to always develop the psychogenetic potential of Sattwam attached to the self. Instead, they hit potential psychogenetic Rajas so that they do not live under a constant vortex of lust develops in line with the existence of human nature as a factory of lust. For that, human must develop knowledge as optimally as possible, especially with regard to principles normative, whether based on the Dharma Negara - the principles that apply in the life of the state and society (laws and regulations, customs, habits, etc.), as well as the Dharma of Religion - religious principles. This way humans have clear guidelines for what to do and what not can be done, complete with sanctions, both in the form of legal sanctions, social sanctions, as well as religious-magical sanctions (Matei & Drumasu, 2015; Murphy & Albu, 2018).

Social control in other ways based on the nature of human beings as beings attached to a sociocultural system must be included simultaneously. This control can be exercised by implementing internal controls adequate and consistent. This is very important because it is basically internal control adequate to encourage compliance with applicable rules and regulations as well creation of operational effectiveness and efficiency. In addition to internal control, namely at the level of oneself and the company, external supervision is also needed, namely supervision imposed from outside (Luft & Shields, 2002; Rivers et al., 2017). Supervision external can be carried out by Non-Governmental Organizations (NGOs), religious organizations, mass media and society at large. This is particularly true of companies owned by the state or due to the scope of its activities related to the interests of life people. The role of these institutions is very large for discourse tackling corruption. Often, when corruption has occurred, people make an impression that the corruption that is committed is not too detrimental or it is just an impression humane mistakes (Tran, 2019). This is done by replacing the term corruption with labels other, such as "leakage", "procedural error", "deviation" and other terms with the same goal. This is where it is necessary to develop a discourse that corruption is a thing crimes that are detrimental to whatever size, whatever the reasons and methods use.

CONCLUSION

In the Hindu psychogenetic perspective, acts of corruption and human obedience against the prevailing principles so that a company is free from corruption, this cannot be separated from psychogenetic aspects inherent in the human body, namely Tri Guna, which consists of Sattwam, Rajas, and Tamas. If humans do corruption, then the psychogenetic aspects of Rajas are push it. Meanwhile, if humans do not commit corruption, then the psychogenetic aspect Sattwam which dominates mankind. Therefore, the prevention of corruption is carried out by way of developing the psychogenetic Sattwam in each human being, and oppressing otherwise psychogenetic Rajas. This is done by developing human mastery of the rules prevailing rules, whether based on the Dharma of

Religion and the Dharma of the State so that humans have clear guidelines for action, complete with sanctions, good legal sanctions, social sanctions, and religious-magical sanctions. This activity is also accompanied by dietary regulation, namely prioritizing Sattvam food over food Rajas and Tamas.

The problem of corruption is very complex. Therefore, this method could have weakness. To overcome the weaknesses that exist in these controls, control other social remains to be carried out. For example, internal control of the organization, as well external control of the organization. Thus, the effectiveness of the administration the eradication of corruption can undoubtedly be improved more optimally. The main purpose external supervision, not only to complement and strengthen internal supervision, but also to create control through what is called public shame so the power to prevent acts of corruption can be further improved.

Whoever and whatever method is used in the context of social control externally, the end goal is to create what is called public shame. This is a condition where society has a concern to protest someone's wealth that was obtained by an illegal way. If every member of the community already has the same concern, this is expected to be a control for prevent acts of corruption.

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Komang Adi Kurniawan Saputra
Faculty of Economics and Business,
Warmadewa University, Bali-Indonesia
Email: komangadikurniawa@gmail.com

Putu Budi Anggiriawan
Faculty of Economics and Business,
Warmadewa University, Bali-Indonesia
Email: anggiriawan@ymail.com