

INTEGRATING THE UNEN-UNEN BECIK KETITIK ALA KETARA INTO INDIVIDUAL MORALITY AS A CORRUPTION PREVENTION SYSTEM

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Abstract. *Integrating Unen-Unen Becik Kelitik Ala Ketara into Individual Morality as a Corruption Prevention System.* The dynamics of business growth occur so rapidly. The business world is also considered to have entered a very competitive era and caused a very cruel competition. Humans compete to enrich themselves, prioritizing materialism and egoism. This article aims to incorporate the philosophy of life derived from Unen-unen Becik Kelitik Ala Ketara as a corruption prevention system. As for the definition, the author uses a qualitative method with the perspective of the Nusantara paradigm. This research results in the concept of a corruption prevention system based on the Becik kelitik Ala Ketara unen-unen that creates a self-control in a person to avoid corruption. The existence of belief and implementation of the becik in subtle ways can raise individual awareness of the ultimate goal of life.

Keywords: *Becik Kelitik Ala Ketara, Morality, Corruption*

Introduction

Economic progress reviewed from the perspective of globalization has an impact on the growth of the business world. The dynamics of business growth are very rapid. The business world is also considered to have entered a very competitive era. This situation can create a very cruel competition in the business world. Currently, almost all existing businesses aim to obtain the greatest possible profit and are expected to be able to provide and improve the welfare of business actors. Making personal interests a priority rather than common interests. Humans compete to enrich themselves. In (Watts, 1992) it is emphasized that market and political interests have an influence on an entity's financial statements. Accounting reality has three substances, namely Self-interest, power-politics, and relativity. Human thinking has evolved to prioritize rationality. Making rationality the main strength of humans without a theological and metaphysical idea (Mulawarman, 2013). This is what makes humans view everything from a materialistic value and prioritize their own egoism. Materialism is a philosophy that views that happiness and success are seen from the material side alone. A person who is oriented towards strong materialism believes that acquiring more property will increase their welfare and social status.

The existence of egoism in humans drives human individuals to make various efforts and ignore the moral and ethical dimensions in achieving what they want. Moral degradation is also caused by low faith, wrong associations, low honesty, loss of social responsibility, and lack of discipline. The impacts arising from moral and ethical deviations are certainly not only felt by oneself, but will also be felt by others. One example of moral and ethical deviation that is still the main agenda in Indonesia is "Corruption". Corruption is an act that violates the law and morals. Corruption is certainly also carried out with full awareness from the individual who does it. A fraudster has an attitude, character, or set of ethical values that allow them to consciously and intentionally carry out dishonest acts. (Ho, 2021). An example of the biggest fraud scandal and history is the Enron scandal and Arthur Andersen Public Accounting Firm.

It is very sad when this violation was committed by an accountant who should be the one responsible for the reliability of financial reports, but instead became the perpetrator in manipulating financial reports. Therefore, it is very important for an accountant to have and instill moral values in himself to realize humanistic accounting, not confined to materialistic, hedonistic, and egotistical.

To realize humanistic accounting, high moral emotions are needed from a person. Emotional intelligence can be a buffer (as a moderating variable that reduces sensitivity) against the negative impact of deviations that occur in the workplace.(Abraham, et al., 2020). Character strengthening efforts are also needed through moral education based on cultural values. Moral emotions are a priority because this dimension can determine moral behavior in concrete situations. Someone who is able to control, understand, and manage emotions can prevent negative emotions and moral deviations. Therefore, it is important for every individual to uphold the principles that become their philosophy of life. Since ancient times, Java has been very famous for its aesthetic and cultural values that have become the philosophy of life. There are many legacies left by Javanese ancestors, one of which is Unen-unen and Javanese proverbs that contain a philosophy of life that can be used as a guideline and outlook on life. The proverb "Becik Ketitik Ala Ketoro" is a traditional Javanese Unen-Unen. Unen-unen is an expression in the form of a series of words and contains a special meaning laden with life values(Rakhmawati & Istiana, 2021). The substance contained in the meaning of unen-unen can reflect the outlook on life and way of thinking of Javanese society and is used as a guideline in everyday behavior. Unen-unen "Becik Ketitik Ala Ketara" which means that good or bad deeds will eventually be found out. This Javanese proverb contains elements of moral emotion. A person will bring up emotions that are realized by themselves that what they do (good/bad) even though they cover it up tightly, will eventually be revealed. Unen-unen contains spiritual values, humanitarian values, and moral values. Becik ketitik ala ketara contains a reminder for humans about the consequences of what was done previously.

Method

Research methods are the methods used by researchers, starting from data collection to data analysis, which aims to provide answers or solutions to the problems being faced.(Triyuwono, 2006a). In a research, the selection of research methodology is vital. Research methods affect the quality of the knowledge produced. There are two types of research methods in general, namely research with quantitative methods and qualitative methods. In(Priadana & Sunarsi, 2021)It is explained that quantitative research is research conducted by using data that can be measured using statistics, mathematics, or computing. Quantitative methods focus more on testing theories through measuring variables using numbers and statistics. While qualitative research is research conducted by describing and tends to use in-depth analysis techniques. In qualitative research, meaning and process are more emphasized, and use a theoretical basis so that research is focused and in accordance with the facts in the field. The results of research from qualitative methods are largely determined by the depth of analysis of the researcher. Research is conducted by examining, studying, and understanding the thoughts of experts distributed through books, articles, documents, about Unen-unen Jawa which are relevant in the study of accounting ethics.

The qualitative character used in this study is through the Nusantara perspective. The paradigm is constructed to strengthen the essence of science that uses the original values of the Nusantara as the basis. The uniqueness of the way of thinking and scientific structure in the Nusantara as the center and reference, so that existing studies are no longer trapped in the possibility of subordination which then becomes a form of neocolonization of the nation

(Mulawarman, 2021). The Nusantara paradigm can be called a process of indigenization, namely grounding the identity of the Nusantara as a world paradigm. The Nusantara paradigm is not bound by the philosophical structure of science based on ontological, epistemological, human nature (social sciences) or axiological (natural sciences) assumptions. The decline from methodological praxis to methodological praxis is based on three main reasons. First, philosophical assumptions about science are often trapped in the philosophy of modern science, which easily rejects assumptions that contradict the rules of science itself. Second, the philosophical assumptions of modern science tend to separate natural science and social science diametrically. Third, the view that social sciences are different from natural sciences is influenced by cross-sectoral and Western/modern thinking. The use of Unen-unen Becik Ketitik Ala Ketara is a form of deconstruction used to build an accountant's code of ethics that is in accordance with the philosophy of the Indonesian nation. These Unen-unen contain spiritual values, humanitarian values, and moral values that can help realize ethical behavior for an accountant.

Results and Discussion

Homo-Economicus is shackled in a materialistic and egoistic steel cage. Starting from Adam Smith's theory which is considered by Western society to have started the "Enlightenment" after centuries of unbalanced economics. The economy will run more effectively and efficiently if supported by natural freedom. There are three important principles that he initiated, namely freedom, self-interest, and competition. (Mulawarman, et al., 2021). The freedom in question is the right to carry out economic activities, starting from production activities, exchanging goods, capital, and labor freely. Instead of making the economy more efficient, the existence of freedom actually makes the wealth of resources only fall to a group or a handful of parties and will eventually create a real inequality. This becomes a gap between the rich and the poor. This model also places personal interests as the driving force of the economy. This thinking places the ego as the basis for making a decision. Then there is competition, namely the right owned by someone to produce and exchange goods or services. Humans will compete to become leaders in a competition. When a competition can no longer be controlled, this will create many negative effects. The moral emotions of a human being will be driven to win a competition. Humans become homo-economicus who are shackled in a materialistic and egotistical steel cage. Considering wealth as the ultimate goal of his life that will make him prosperous. Humans become lovers of money, lovers of money are the root of evil (Tang & Chen, 2024). Money Oriented makes people try to get money quickly without going through the right process. Humans will be oriented towards enriching themselves to the point of ignoring moral and ethical values. Materialism is based on a narrow view because all things are measured only from the material aspect. This can cause an imbalance between the psychological, spiritual, and philosophical aspects of the human self so that the results of materialistic thinking will not bring true happiness. The value of happiness is also contained in the fields of economics and accounting.

In an economic and business order, accountants play a very large role and responsibility. Accountants provide useful information as a basis for decision making. An accountant also plays a role in disclosing a financial report. Accountants are closely associated with cases of profit management, tax avoidance, and corruption. The eradication of corruption carried out by law enforcement has in fact been no more than just discourse, considering the massive number of corruption cases that are currently occurring. These cases are a slap in the face for accountants because accountants are people trusted by the public to realize good corporate governance, not to be the masterminds of corruption violations. The violations that

have occurred seem to be evidence of the fragility of accountant integrity.(Ludigdo, 2007). The implications of this case also have an impact on reputation, creating a bad image of the accounting profession. The public is currently highlighting the accounting profession because of the consequences of the looming moral crisis. The shadows in the minds of the public are based on various cases of accounting fraud. The moral crisis of accountants has a long history and began with a phenomenal scandal, namely the Enron case and KAP Arthur Enderson which involved accountants as the perpetrators. The motive for the crime was to inflate the financial performance report so that it looked very good. This scandal teaches the importance of the professional ethics of an accountant. Research(Suh, Shim, & Button, 2018)explains that from several hypotheses built, only perceptions of a better ethical culture are negatively related to the frequency of perceptions of work fraud with statistically significant results. From this finding implies the meaning that developing an ethical culture is more effective than monitoring banking institution controls to prevent work fraud. Reducing employee fraud can be achieved well only through improving the company's ethical culture, which shows that internalization of values mediates the relationship between increased organizational investment and desired employee behavioral outcomes.

Nusantara Paradigm: Grounding noble values.Being Nusantara is not enough if it is based on material, representation of the body, and based on historical records that each episode may be presented according to the interests of the ruler. Being Nusantara will feel more real when you feel it from within. Representation of the inner atmosphere and culture becomes a reality that is clearly visible. So far, many of the thoughts of the Nusantara people have been trapped in the Western paradigm. Resistance needs to be carried out through decolonization of knowledge, strengthening science and at the same time grounding one's own country.(Mulawarman, The Tragedy of the Murder of God, 2023). Because there are so many values or intelligence of the Archipelago that can be explored into an Archipelago knowledge. Long before modern humans were present, the Archipelago already had a unique intelligence that was internationally recognized, starting from the design of a traditional house construction, maintenance of traditional houses, the uniqueness of the traditional house system, to traditional ceremonies. For example, the uniqueness of the traditional Nusantara house which has a unique locking system and details without adhesive that can stand at a height of 18 meters.

In(Kamayanti, 2021)It is explained that to construct a methodology into a Nusantara paradigm, three planning steps are required.

"Next, I will use three steps to design the Nusantara methodology. The three steps are: (1) determining the contextual values of Nusantara, both from the culture and thoughts of figures that will be used as the basis for the methodology, (2) understanding and identifying the contextual values of Nusantara that will be derived as a methodology and also (3) reconstructing reality according to the Nusantara paradigm."

By doing these three steps to construct the methodology into a Nusantara paradigm, the Nusantara values must remain conscious of its construction, becoming the foundation in building a theoretical model. Nusantara wisdom will be buried and become a fossil of civilization if the reclamation of ideas is not carried out immediately. Therefore, in building a system for preventing corruption, it is necessary to integrate the noble values of Nusantara becik ketitik ala ketara as a foundation for accountants in realizing professional and ethical accountants, while still prioritizing Nusantara knowledge.

Building self-control in preventing corruption through subtle and subtle techniques.Psychologists believe that there are intrinsic factors that contribute to shaping an individual's cognitive reasoning and ethical values.(Adekoya, Oboh, & Oyewumi, 2020).

Accounting experts also believe that these intrinsic factors influence, motivate, and force accountants to behave ethically when faced with situations or decisions that may be unclear or ambiguous about what ethical attitudes should be. A person may know what is ethical and unethical, but is influenced by pressure, either internal or external. The tendency of individuals to commit corruption is closely related to the individual's moral emotions. Individuals who have higher emotional moral vulnerability will be more careful in considering decision-making that violates norms and moral principles.(Abraham, et al., 2020). Moral emotions are an important key in shaping individual moral behavior and are a bridge that influences how individuals meet moral standards and behavior. Emotions from within also become a stimulus for someone when they are going to do something. If what grows is negative emotion, then the behavior reflected by that person is low moral behavior. While if the emotion that grows within is positive emotion, then the behavior reflected by that person is high moral behavior.

Referring to the fraud triangle theory which is a theoretical model in the study of psychology. In this theoretical model, it is explained that there are three things that drive someone to commit corruption, namely pressure, opportunity, and rationalization. Pressure can be a motivation for someone to commit corruption. Opportunity provides a means to follow up on the intention to commit corruption, and rationalization helps perpetrators overcome cognitive dissonance associated with their behavior.(Dellaportas, 2013). Pressure usually arises from a problem that cannot be shared. The inability to share problems with others motivates corruptors to behave unethically and illegally in committing acts of corruption that violate the law and code of ethics. The pressure in question can be financial pressure, bad character, work pressure, and other pressures such as the ambition to have wealth above colleagues. The opportunity to commit corruption and then hide it is the second important element as a motivating factor for someone to commit corruption. There are several examples of factors that increase opportunities, namely weak internal control and failure to discipline their behavior. Internal control is not only from the external aspect of an individual but also control within the individual. While rationalization is the indifference carried out by perpetrators of corruption to free themselves from the guilt that arises from committing unethical acts. Claiming that there are several rationalization tactics used by perpetrators to justify corrupt practices that include denial of responsibility, denial that no party is harmed, and denial of victimization.

Affiliated with the influence of conscience in ethical reasoning, behavior and decision making,(Thilly, 1900)explains that certain feelings and urges surround the idea of an act and direct individuals to make judgments. Consciousness is not a stand-alone ability, but a complex psychological state. Consciousness functions (warning or condemning) both before and after doing an act. The integration of Unen-unen becik ketitik ala ketara into the concept of accountant behavior emphasizes the principle of rewards or consequences for what has been done previously. This Unen-unen also functions as an enlightenment or controller of undeniable moral authority, which expresses awareness and warns to do good and avoid evil. This Unen-unen becik ketitik ala ketara contains behavioral teachings that are used as commands, prohibitions, and reminders. By using this Unen-unen, the accounting concept that has so far focused on the substance of self-interest, materialistic, egotistical, will be balanced through the concept of Self-control in preventing ethical violations of accountants, especially in cases of corruption. The existence of control within oneself is a reminder that if he does something then there will definitely be a reward for what he does. The fact that there are sanctions or rewards for unethical behavior will also have a deterrent effect on perpetrators of corruption. When someone has self-control becik ketitik ala ketara, a moral emotion will grow within them to prevent them from committing unethical acts. The existence of trust and the implementation of unen-unen becik ketitik ala ketara can raise an individual's awareness of the ultimate goal of his life. Fear of sanctions has a lot of influence on the ethical behavior of an

accountant. The success of an accountant cannot be separated from a strict commitment and adherence to good ethics.

Conclusion

Personal factors play an important role in determining how an accountant behaves. Intrinsic factors contribute to shaping cognitive reasoning and individual ethical values. Affiliated with the influence of conscience in ethical reasoning, behavior and decision making, certain feelings and drives surround the idea of an act and direct individuals to make judgments. Consciousness is not a stand-alone ability, but a complex psychological state. Consciousness functions (warning or condemning) both before and after doing an act. Therefore, the fear of sanctions or rewards and the personal values of each individual greatly determine how they will act in their work which has implications for their performance. Therefore, it is recommended to integrate Unen-unen becik ketitik ala ketara as a self-control system that becomes a doctrine for a person's psychology in avoiding unethical acts, including corruption.

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