
The Integrating Cultural Values: “Mikul Dhuwur Mendem Jero” Into Accountant Integrity Professional Ethics

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Abstract

This study explores the Javanese philosophical concept of *mikul dhuwur mendem jero* and its relevance to accounting professional ethics in contemporary practice. The phrase, literally meaning "to carry high and bury deep," represents a profound cultural value emphasizing the protection of family honor and organizational reputation while protecting sensitive information, historically guiding interpersonal relationships and social conduct in Javanese society. Through semi-structured interviews of Javanese accountants across diverse sectors (public accountants, management accountants, accountant educator and syariah accountants) in Central Java and Yogyakarta, this research demonstrates how local wisdom can enhance professional conduct, particularly in ethical decision-making, integrity practices, and organizational loyalty.

The findings suggest that *mikul dhuwur mendem jero* offers a culturally grounded framework as local wisdom that complements universal accounting ethics while addressing unique challenges in Indonesian business environments. Javanese accountants navigate these tensions by prioritizing professional standards, particularly integrity, transparency, and stakeholder interests, while incorporating cultural values in their communication approaches and relationship management. This study contributes to the growing literature on indigenous knowledge systems in professional practice and provides insights for developing culturally sensitive accounting education and ethical guidelines in diverse environments, advancing the discourse toward culturally pluralistic professional practices that are both globally competent and locally relevant.

Keywords: *mikul dhuwur mendem jero*, local wisdom, cultural values, accountant professional ethics, integrity

1. Introduction

Cultural beliefs, moral judgment systems, and value orientations serve as powerful forces underlying professional behavior in accounting practice. As emphasized in accounting literature, beliefs guide professional conduct, with moral judgment, value systems, attitudes, legal frameworks, religion, and educational background constituting fundamental forces that shape behavioral patterns in the accounting profession (Salter & Niswander, 1995; Tsakumis, 2007). These cultural factors fundamentally influence accounting values and thereby impact the accounting environment internationally (Chand et al., 2012; Gray, 1988). Culture shapes how accountants interpret and apply professional standards, with evidence demonstrating that cultural dimensions significantly affect professional judgment in financial reporting (Tsakumis, 2007).

Research on local cultural accounting is compelling due to its focus on how the ethical behavior of accounting professionals is intertwined with local cultural values and spiritual heritage. *Mikul dhuwur mendem jero* is a fundamental Javanese philosophical concept that literally translates to "carrying high and burying deep" (Sapto Nugroho Sigit, 2014). This proverb embodies the cultural expectation of upholding family or organizational honor (*mikul dhuwur*) while concealing shameful matters or protecting sensitive information (*mendem jero*). For Javanese society, this principle has historically guided interpersonal relationships, family dynamics, and social conduct. The integration of local wisdom into accounting practices, suggests this is an emerging area of scholarly investigation (Thalib & Briando, 2023).

Today's paradigm of accountant professional ethics, particularly regarding integrity, reflects a fundamental shift from compliance-based to character-based approaches. As The CPA Journal (2021) documented, "a research paradigm shift occurred in 1995 with the publication of Mintz's influential paper on virtue ethics," which argued that "ethics education needs to address the type of people making the ethical decision as well as their ethical reasoning abilities." This shift repositioned integrity from mere rule adherence to a "fundamental trait of character that enables a CPA to withstand client and competitive pressures" (Mintz, 1995, as cited in Mintz & Morris, 2017).

The accounting profession operates within a complex of ethical standards, regulatory requirements, and cultural contexts. International accounting ethics frameworks, such as the International Ethics Standards Board for Accountants (IESBA) Code of Ethics, provide universal guidance. Indonesia, particularly Java, the most populous island with rich cultural traditions, has influenced the nation. Accountants navigate their professional responsibilities while being embedded in distinctive cultural values that shape their worldview and decision-making processes (Chand et al., 2012).

The globalization of accounting standards and ethics often assumes a universal applicability that may overlook indigenous knowledge systems and local cultural values. Javanese accountants face the tension between universal professional ethics, such as transparency, objectivity, and public interest, and deeply ingrained cultural values like *mikul dhuwur mendem jero*. This tension raises critical questions: How can local wisdom be reconciled with international

accounting ethics? Can cultural values enhance rather than compromise professional conduct? What ethical frameworks emerge when indigenous wisdom intersects with professional standards?

This study aims to 1) Examine the philosophical foundations and contemporary interpretations of *mikul dhuwur mendem jero* in Javanese culture. 2) Analyze the relevance of this local wisdom to accounting professional ethics. 3) Identify potential synergies and conflicts between *mikul dhuwur mendem jero* and international accounting ethics standards. 4) Propose a culturally integrated ethical framework for Javanese accountants. This research contributes to the academic discourse on cultural diversity in accounting by demonstrating how local wisdom can inform and enrich professional ethics. It addresses the gap in literature regarding indigenous knowledge systems in accounting practice and provides practical insights for accounting education, professional development, and ethical decision-making in culturally diverse environments.

2. Literature Review

Javanese culture is characterized by complex philosophical systems rooted in Hindu-Buddhist traditions, Islamic teachings, and indigenous beliefs. Central to Javanese ethics are the concepts of *rukun* (harmony), *hormat* (respect), and *andhap asor* (humility). These values emphasize communal welfare, hierarchical relationships, and indirect communication patterns (Magnis-Suseno, 1997; Mulder, 2005). *Mikul dhuwur mendem jero* emerges from this cultural context as a principle governing family loyalty and social responsibility. The phrase reflects the Javanese emphasis on collective identity over individualism, where maintaining group reputation takes precedence over personal interests. Historically, this concept has been applied in familial contexts, where children are expected to honor their parents' achievements (*mikul dhuwur*) while protecting family secrets and avoiding actions that bring shame (*mendem jero*).

Accounting ethics traditionally emphasizes principles such as integrity, objectivity, professional competence, confidentiality, and professional behavior (IESBA, 2023). However, scholars increasingly recognize that ethical behavior is culturally contingent and that universal ethical principles may be interpreted differently across cultural contexts (Gray, 1988; Patel, 2013). Research on accounting in non-Western contexts demonstrates how cultural values shape ethical perceptions and decision-making. Studies in Asian contexts reveal that collectivist values, respect for authority, and relationship-oriented ethics influence accounting practices (Tsui & Windsor, 2001; Hashim, 2012). In Indonesia, research has highlighted the role of religious values, particularly Islamic ethics, in shaping accountants' professional conduct (Ludigdo, 2007; Triyuwono, 2012).

The integration of local wisdom into professional practice represents an emerging area of scholarly interest. Indigenous knowledge systems offer culturally relevant frameworks for addressing contemporary challenges while preserving cultural identity (Dei et al., 2000). In accounting, local wisdom can provide contextually appropriate ethical guidance that resonates with practitioners' lived experiences and cultural values. However, the application of local wisdom in professional contexts requires careful examination to avoid cultural relativism that

might compromise universal ethical standards. The challenge lies in identifying complementarities between local values and professional ethics while addressing potential conflicts. While existing literature acknowledges cultural influences on accounting ethics, limited research specifically examines Javanese philosophical concepts and their application to accounting practice. *Mikul dhuwur mendem jero*, despite its centrality to Javanese ethics, remains unexplored in accounting scholarship. This study addresses this gap by providing an in-depth analysis of how this local wisdom can inform contemporary accounting ethics.

3. Method

This study employs a qualitative research design using interpretive philosophical analysis and cultural hermeneutics. The interpretive approach is appropriate for exploring cultural meanings, values, and their application in professional contexts (Chua, 1986). The research seeks to understand how *mikul dhuwur mendem jero* is conceptualized, interpreted, and potentially applied by Javanese accountants.

Data collection involves multiple sources: 1) Literature analysis: Examination of Javanese philosophical texts, cultural studies, and accounting ethics literature. 2) Semi-structured interviews: Conducted with 6 Javanese accountants practicing in various sectors (public practice, industry, government, tax consultant, Syariah, and education) in Central Java and Daerah Istimewa Yogyakarta Province. 3) Document analysis: Review of ethical guidelines from Indonesian professional accounting bodies and case studies of ethical dilemmas.

Interviews were conducted directly at the informant’s office location and were completed by participatory observation. The approach allows deeper understanding of the meaning of *mikul dhuwur mendem jero* as they perform as a professional accountant. The research question was guided by previous studies. The interview questions were concluded in several stages, which are 1) the first stage, about general information of the informants; 2) the second stage, about how *mikul dhuwur mendem jero* is practiced in the professional work of an accountant; 3) the third stage, an in-depth interview about key elements of integrity practice in the accounting profession; 4) the fourth stage, about what benefit relies practicing *mikul dhuwur mendem jero* as an accounting professional. The list of informants in this study is as follows:

Table 1. List of Informants

Informant	Accountant Professional	Position
A	Public Accountant	Senior Auditor
B	Management Accountant	Chief Financial Officer
C	Accounting Educator	University Associate Professor
D	Syariah Professional Accountant	Islamic Bank Syariah Board
E	Humanist	Abdi Dalem of Puro Pakualaman

Qualitative data analysis in this study follows the stages outline and consist of the following steps: data collection, data transcription, data reduction (involves filtering, selecting, organizing interview or observation data to make it more focus and meaningful), data presentation (visualization) in matrices tables, and thematic narrative (Bingham, 2023). The following is the illustration stages of this research:

Figure 1. Research Stages

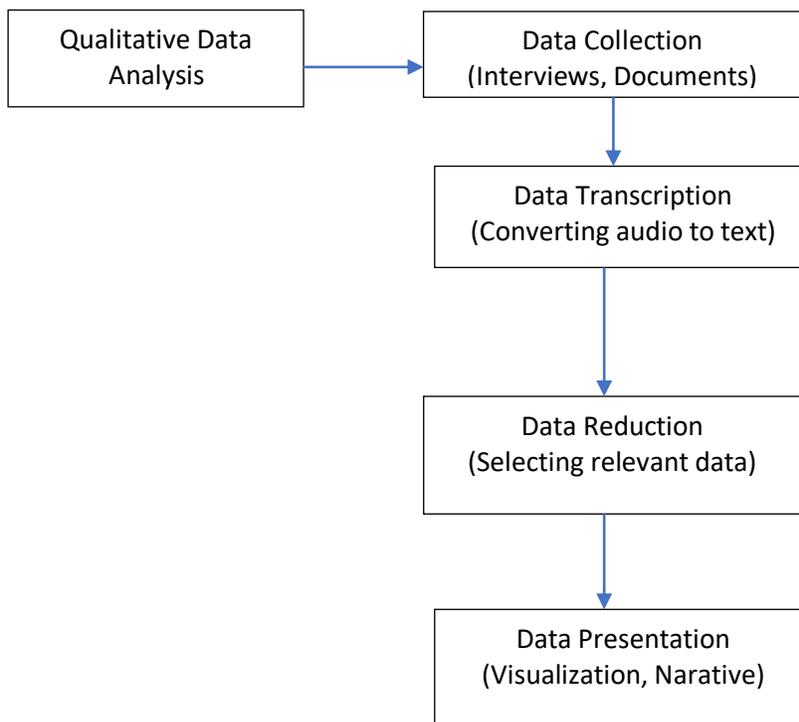


Figure 1 shows the stages of qualitative data analysis: data collection, data transcription, data reduction, and the final stage, data presentation, interpreting the meaning of analyzed data validity and consistency of the findings (Feni et al.2022).

Data analysis follows thematic analysis procedures, involving: 1) Open coding of interview transcripts to identify initial concepts related to cultural values, integrity, confidentiality and disclosure. 2) Identification of recurring themes relationships among categories such as respect, harmony, discretion, and professional accountability 3) Comparative analysis of local wisdom principles and international accounting ethics standards (IESBA). 4) Development of a conceptual framework integrating findings.

The study's rigor was ensured using the trustworthiness criteria proposed by Lincoln and Guba. Credibility was enhanced through triangulation of data sources and prolonged engagement with participants. Dependability was supported by a transparent audit trail documenting interview

procedures, coding stages, and analytical decisions. Confirmability was achieved by grounding interpretations in participant narratives and professional standards rather than researcher assumptions. Transferability was addressed through rich contextual descriptions of cultural and professional settings.

Given the researcher's cultural familiarity with Javanese values, reflexivity was actively practiced to manage potential bias. Reflexive memos were maintained throughout the research process to differentiate participant interpretations from personal cultural assumptions. Competing viewpoints and ethical tensions were retained in the analysis to avoid cultural idealization or ethical relativism. Interpretations were consistently cross-checked against professional ethical frameworks to ensure analytical balance.

4. Results

Mikul Dhuwur Mendem Jero philosophy is Javanese morality that has lived for a long period in these tribes. The ethical keyword in Javanese tradition is harmony in the society and respect or honor to the old. To create harmony, they tend to pretend not to know, for covering the bad, having harmony and avoiding conflicts. The practice of respect is based on fear, shame and reluctant, and should be part of a way of life in Javanese culture. This Javanese culture can be known in professional ethics with different weight in global professional ethics.

Analysis of cultural texts and participant interviews reveals multiple dimensions of *mikul dhuwur mendem jero*: 1) *Mikul Dhuwur* (Carrying High) represents the responsibility to uphold, honor, and continue the positive legacy of one's predecessors or organization. This involves maintaining reputation, preserving achievements, and demonstrating loyalty. 2) *Mendem Jero* (Burying Deep) signifies the duty to protect sensitive information, handle mistakes discretely, and avoid actions that bring shame or damage reputation. Rather than concealment for malicious purposes, participants emphasize this as prudent confidentiality and face saving that protects collective interests. The next participants are accountants with Javanese cultural background, which will describe their principle and obligation to protect organizational dignity and enhance its standing in society. The first participant is a humanist (E), that will states the basic understanding of *mikul dhuwur mendem jero* of Javanese culture practice, state in Table 2. Then with accountants from different professional backgrounds: public accountant, management accountant, educator accountant, and syariah accountant with Javanese culture, as stated in Table 3.

Table 2. Data Reduction Result – Humanist (E)

Aspect	Informant: Humanist (E)
Personal Profile	Works as Abdi Dalem, also a retired associate professor at 65 years old, with a background education in Javanese cultural studies.
Respect/Honor	<p>Carrying high means lifting up, way up above our head. Has become a way of life, that the goods have to be shown to others. It is a practice to respect or honor in a positive direction, usually to elder people.</p> <p>Bury deep is to not show in the surface. Others should not know of what is buried. Has become a way of life, as an example that bad things not being shown to others. It is also the practice to respect or honor elder people by covering up bad things, but wisely.</p>
Get along Well/Harmony	<p>If a person practices <i>mikul dhuwur mendem jero</i>, he/she has to maintain their ego, and be wise to create harmony in the environment. There is peace in his/her thoughts of not exposing him/herself.</p> <p><i>Mikul dhuwur mendem jero</i> philosophy is based on Trisentra Education by Ki Hajar Dewantoro ; which is based on family, school, and society rooted in a Javanese culture. It can be practice for those who are raised in Javanese culture environment, but not well practiced outside Javanese cultural environment, as they do not understand the Javanese culture.</p>
Fear (<i>wedi</i> in Java language)	<p>People who practice based on <i>mikul dhuwur mendem jero</i>, tend to refuse to associate with misleading information. If there is some information that is misleading, they will tend to keep quiet and will straight up the misleading information and be neutral. Sometimes they tend to pretend that it did not occurred, fearing of hurting other feelings.</p> <p>Stating what is right and wrong is to be straightforward based on <i>mikul dhuwur mendem jero</i>, which is by practicing silent honesty. Honesty is to be what is really present, but sometime it is pretending to be honest not to hurt other feelings. An example is eating chips; if a person eats chips that is not delicious, it is said to be delicious. The honesty practice is by pretending to be nice. Saying it is not delicious because it will hurt its</p>

	feelings. They will prefer to not say the truthiness in a soft way or cliché.
Shame (<i>isin</i> in Java language)	A person tend to avoid reckless statements based on <i>mikul dhuwur mendem jero</i> , which is when he/she will tend to not directly stated any reckless statement, so to not make shame of others. He/she will state what information is needed, based on a certain situation, validate the information, and avoid multiple interpretations of a certain subject.
Reluctant (<i>sungkan</i> in Java language)	Transparency is not fully practice-based <i>mikul dhuwur mendem jero</i> , but the information will be stated with full responsibility. Before stating the information, it should carefully state all information to be exposed.

Table 3. Data Reduction Results - Accountant

Aspect	Public Accountant (A)	Management Accountant (B)	Accounting Educator (C)	Syariah Accountant (D)
Personal Profile	Senior public accountant with 15 years of experience. Native Javanese Understands Javanese philosophy.	CFO of a hospital and owner of two restaurants with 15 years of experience. Native Javanese and adheres to Javanese philosophy.	Accounting associate professor with 30 years of experience. Native Javanese who understands Javanese philosophy from parents, family, and reading.	Professional Syariah Accountant, Board of Syariah Bank, Professor with 20 years of work experience. Native Javanese from Central Java.
Mikul Dhuwur Mendem Jero Understanding	It means to uphold as high as possible and to bury as deep as possible. Showing the goods, and covering the bad to respect parents of elderly people.	This philosophy is good, respecting parents, ancestors, and in work, superiors. Good deeds are remembered and flaws need not be revealed. Like in Islam, covering faults.	This philosophy relates to upholding family dignity. For educational institutions, it also teaches to honor/respect institution.	It's about relationships in society and family in respecting and appreciating parents and seniors, following good things while bad things should be avoided in daily life.
Mikul Dhuwur Mendem Jero Professional Practice as	Applied ethics code and professionalism. In practice, when	This philosophy can be applied in daily life and is very good because	Should not be used for external accountant profession, but for	Very possible when seen from multi-dimensional professional world

Aspect	Public Accountant (A)	Management Accountant (B)	Accounting Educator (C)	Syariah Accountant (D)
Accountant	errors emerge, you need to see the response. If they want to fix it, help them fix it. Can't be strict, must adapt to the situation.	it elevates personal or professional level.	accounting educators it can. In teaching ethics, I won't ask to convey philosophy for professional accountants.	aspects and not just financial.
Integrity in Straight Forward Practice	Depends on condition due to difficult economic times. Accountants must find out the truth, then communicate that condition. If there's litigation by third parties, must firmly convey the actual condition because credibility is being tested.	Inversely proportional. Primary is accountability and most important is honesty. All reports must be presented according to standards to be used for decision making. If good we say good, if bad must say bad, for the long-term consequences.	Cannot be used in case of poor internal controls only can be fixed by communicating improvements.	Look into substance and consider institution sustainability. Cover up starts from a recommendations for improvement efforts. Must communicate, anticipate before it happens, depend situation, to improve and not to worsen.
Integrity in Honesty Practice	As long as not deviating apply in practice, but if deviating then do not apply. Must comply with professional standards. There's conflict between field conditions philosophy practice. Not appropriate to force covering the truth.	Any decision according data. Don't agree to cover up. Must present as it is, even as subordinate. As superior, will not agree to present information to look good. Internal control must be detail and transparent, so can find root cause. Then management	If not violating standards but information is presented with misleading embellishments, accountants must convey information that's not misleading. Can soften the language.	Must see the intent of manipulation presentation. If the intent is to hide facts and mislead investors, it doesn't follow the philosophy. Providing truthful information is right action, but must see the situation. For internal audit, communicated clearly, external, need to sort out interests. Prioritize

Aspect	Public Accountant (A)	Management Accountant (B)	Accounting Educator (C)	Syariah Accountant (D)
		understands actual problems and not to cover up.		company sustainability by making improvements.
Integrity in Refusal to Associate with Misleading Information Practice	The philosophy is contradictory. Condition must be seen before deciding whether can be tolerated.	Philosophy doesn't suits for financial matters. Should not cover up, because it can mislead and lead to wrong decision making.	The philosophy is a bit contradictory. Deciding whether can be tolerated must look into the situation.	Look into who will receive the information. Will anyone be harmed? Is there risk impact? If disclosure to other parties, will endanger company, thus needs to be rejected.
Integrity in Avoid Reckless Statement Practice	Delivery method must be managed well. Must conduct further verification and shouldn't judge motives, unless through court. Must be communicated to management if there's a problem.	Fraud must be avoided, don't let it happen because it's very dangerous for company sustainability.	If there's fraud, must be communicated so it can be addressed. Use valid evidence. If time is limited, note that can't yet provide explanation.	Must see professionally to ensure compliance with standards.
Integrity in Full Disclosure Practice	Disclosed considering company survival. Can't help that cover up. Accountants are more independent, can't use non-going concern assumptions. Must see existing facts, test whether going concern is true or not.	That's now called nepotism. We don't know how far relationships go. I don't like it because it's not professional. There are nepotism rules don't allow up to third level. Usually family related tends to be unprofessional	As educator must convey objectively, where must convey that accountants must be neutral when facing family relationships. Regarding family companies, position not as independent accountant. Going concern doubts must be conveyed more wisely.	Disclosure must see sustainability. Not covering up but improving what will be disclosed. Banking practice related parties must be communicated or disclosed upfront, thus providing information professionally. Syariah accounting context, disclosure

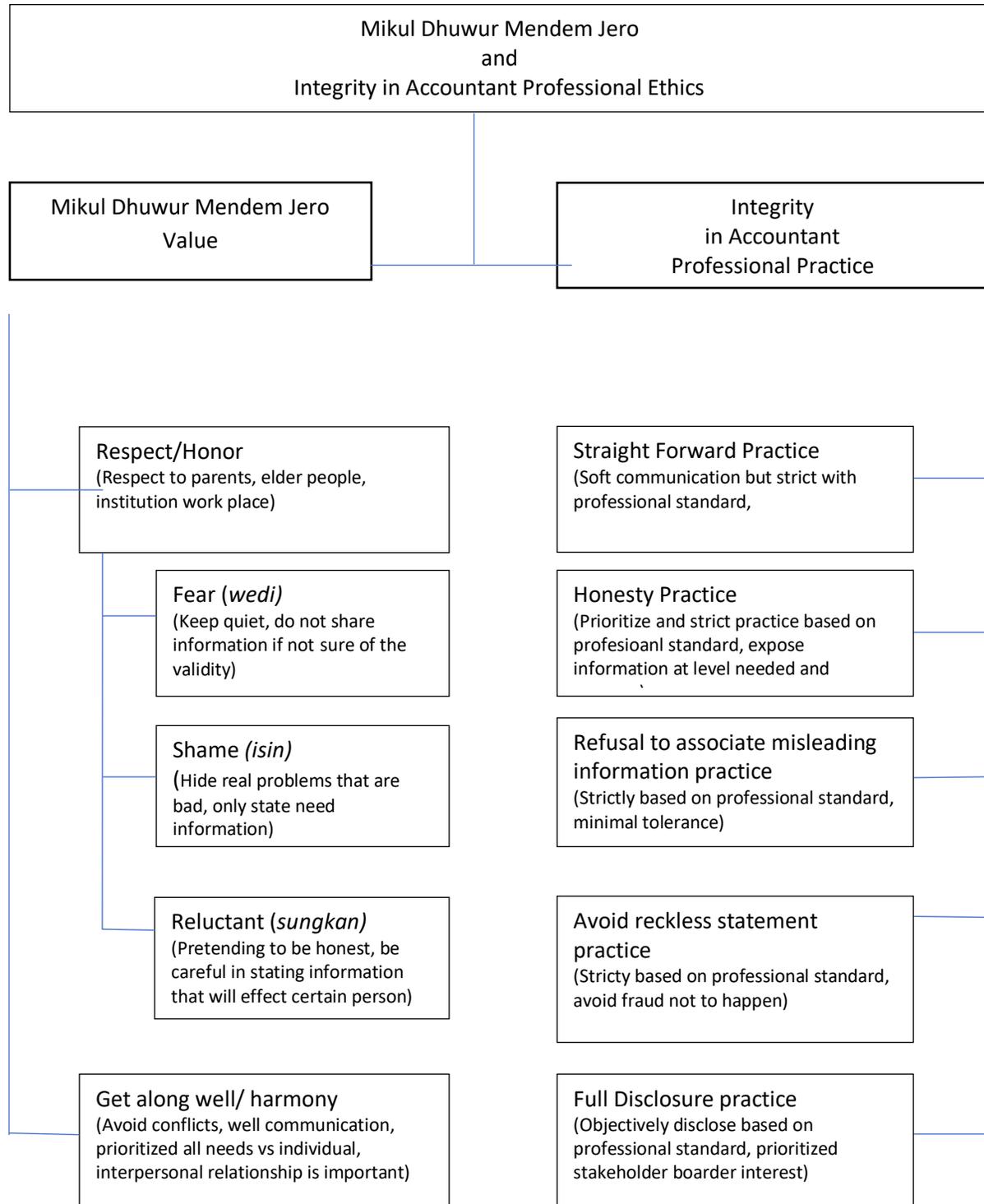
Aspect	Public Accountant (A)	Management Accountant (B)	Accounting Educator (C)	Syariah Accountant (D)
		because tolerant. Going concern problems is like snowball. Better cut loss. Better to do liquidation than maintained loss.		not everything is disclosed. There's <i>maqasid</i> Syariah, to protect broader interests, there's <i>daruriah</i> (emergency), <i>tasyiniah</i> (primary secondary tertiary). So depends on situation and condition, make as a comprehensive problem.

Source: Data processed by researcher

In this study, *mikul dhuwur mendem jero* is not understood as a justification for concealing material information or reducing transparency, but rather as guidance on *how* ethical responsibilities are communicated and managed. Cultural sensitivity operates at the level of communication style, relational approach, and timing of disclosure, encouraging respect, discretion, and harmony, while the *substance* of disclosure remains fully governed by professional accounting standards. Ethical risk arises when the principle of *mendem jero* is misapplied to suppress, delay, or distort information that is material, decision-relevant, or required by professional and regulatory frameworks, such as in cases of fraud, going concern uncertainty, or misleading financial presentation. The findings demonstrate that Javanese accountants generally recognize this boundary by prioritizing integrity, objectivity, and public interest, while using cultural values only to frame disclosures in a careful and respectful manner. Accordingly, this study affirms a hierarchical ethical principle in which professional standards determine *what* must be disclosed, whereas local cultural wisdom informs *how* disclosures are communicated, ensuring that cultural values enhance ethical practice without undermining transparency or accountability.

The data reduction stage was carried out to filter relevant information from interview of accountants shown in Table 3. Next is an illustration, Figure 1 shows a diagram of *Mikul Dhuwur Mendem Jero* values within the accountant profession, as follows:

Figure 1. Presentation of Research Finding Data



The main values of practicing ethics under *mikul dhuwur mendem jero* Javanese philosophy is 1) practicing respect/honor to parents, ancestor, supervisor in work or institution; 2) creating harmony inter personal in the society. Javanese then to avoid conflicts, work problems through well communication, prioritized social needs from personal. Respect/honor value in this philosophy is practice by keeping quiet, keep information until it is validated, hide problems and state restricted information to the needed or purposed used. To harmonized the relationship among personal, the culture welcome pretending to be honest, just to not hurt other person feelings, and sometime rather not to say anything.

Javanese accountant practice professionally by following international ethical standard, blend with local culture. From the interview, we can understand that public accountant, management accountant, syariah accountant will implement its integrity but at some level there is Javanese culture that color their professional actions. Accountant integrity can be evaluate from 1) strait forward practice. They tend to be soft but very strict comply with professional standard. They will communicate well so that what is argued reach up to best decision from both parties expectation; 2) honesty is practice by accountants wisely, they will follow standard procedure professionally, then to strictly not engage in covering manipulation or hide facts that can mislead stakeholders. Providing truthful information is right action, but must case by case situation. Basically accountant will prioritize company sustainability by making improvements; 3) Refusal to associate misleading information practice. From the interview, accountant tends to see a contradiction between practice with *mikul dhuwur mendem jero* philosophy. There is an opinion that Javanese philosophy is used but not for financial matters, it should not cover up misleading information, because it will lead to wrong decision making and sustainability of the company. Another argued that it is difficult to tolerate this situation, also to look into who will harmed by the information exposed. This means, either an accountant tend to be strict in doing their professional work, the are open to have discussion for the best interest of the company; 4) Avoid reckless statement: In case an accountant of finding fraud, accountants opinions is strictly no tolerance, but open to help comply to standard it occurs. 5) Full disclosure: Accountant will strictly comply with professional standard to prioritized broader scope that is the stakeholder interest.

5. Conclusion, Limitation, and Implication

This study shows that *mikul dhuwur mendem jero* constitutes a relevant cultural framework for understanding ethical behavior among Javanese accountants when integrated with professional accounting standards. As a form of local wisdom, it provides normative guidance related to confidentiality, professional dignity, and relational responsibility that complements universal accounting standards. However, its application requires careful interpretation to ensure alignment with the principles of transparency, accountability and public interest.

Drawing on qualitative interviews with accountants across multiple professional roles, the findings indicate that cultural values and professional ethics are not inherently conflicting. In practice, *mikul dhuwur mendem jero* is reflected through respect for organizational hierarchy, prioritizing of harmonious working relationships, culturally sensitive communication, and concern for long-term organizational sustainability and stakeholder interests. These findings

highlight the importance of contextual factors in shaping ethical judgment and managerial behavior within accounting practice.

Several limitations should be acknowledged. This study relies on a relatively small sample size and geographic scope from Central Java and Yogyakarta. This limits the generalizability of findings across Indonesia's cultural diverse region. In addition, the culturally homogeneity, in which all participants share Javanese cultural backgrounds, which may create inherent biases toward interpretation, and the study does not extensively examine situations in which cultural values may conflict between cultural values and professional standards where these tensions lead to ethical failures.

The findings have implications for accounting regulation, management practice, and ethics education. Standard setter and regulators in Indonesia should recognize that effective compliance requires understanding how cultural context shapes interpretation and implementation of standards. This might inform the development of implementation guidance that acknowledges cultural factors while maintaining rigorous professional standards. Overall, this study contributes to the literature by demonstrating how local cultural values interact with professional ethics to influence accounting practice and managerial conduct.

Future research should explore how other Javanese philosophical concepts inform accounting practice and examine similar dynamics in other cultural contexts. Cross-cultural studies of Indonesian ethnic groups and other Asian cultures would enrich understanding of how similar or diverse local wisdom traditions intersect with professional ethics. Additionally, empirical research examining how accountants actually navigate cultural-professional tensions in practice would provide valuable insights for ethics education and policy development.

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