

**THE (UN) SPECTACULER ETHICS FOR THE ACCOUNTANT:  
THE HOLY QUR'AN AS A GUIDELINES, "TUNJUK AJAR MELAYU"  
ANSWERED**

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**Abstract**

*The postmodern world is a reality that is beginning to have a powerful influence in our lives today. Postmodern thoughts create a pessimistic attitude and uncare about life. Ethics thoughts developed include classic ethical streams derived from Greek philosophers' thought, contemporary ethics from medieval European thinkers until the 20th century, as well as the ethical flow of Islamic religious thought which always refers to the Holy Qur'an and As-Sunnah. Bauman (1993) offers morality without code of conduct by restoring morals to the rights and dignity of human beings. The view of Bauman (1993), universality in postmodern perspective is concerned only with the problem of globalization relating to information, technology and economics rather than ecumenical politics, culture and moral authority. Malay ethics forms a personal character and a positive characteristic of Malay people. It becomes very important to create attitudes, behaviors, ethos, and habits that focus on positive work values. The ethics of the profession which is guided by the accountant must be mirrored and follow in the footsteps of the prophet Muhammad SAW who can always be trusted by his people and business partners.*

**Keyword:** *Ethics, Postmodern Paradigm, The Holy Qur'an, "tunjuk ajar Melayu".*

**Abstrak**

Dunia postmodern adalah kenyataan yang mulai memiliki pengaruh kuat dalam kehidupan kita saat ini. Pikiran postmodern menciptakan sikap pesimistis dan tidak peduli tentang kehidupan. Pemikiran etika yang dikembangkan meliputi aliran etika klasik yang berasal dari pemikiran para filsuf Yunani, etika kontemporer dari para pemikir Eropa abad pertengahan hingga abad ke-20, serta aliran etis pemikiran keagamaan Islam yang selalu mengacu pada Alquran Suci dan As-Sunnah. Bauman (1993) menawarkan moralitas tanpa kode perilaku dengan mengembalikan moral pada hak dan martabat manusia. Pandangan Bauman (1993), universalitas dalam perspektif postmodern hanya berkaitan dengan masalah globalisasi yang berkaitan dengan informasi, teknologi dan ekonomi daripada politik ekumenis, budaya dan otoritas moral. Etika Melayu membentuk karakter pribadi dan karakteristik positif orang Melayu. Menjadi sangat penting untuk menciptakan sikap, perilaku, etos, dan kebiasaan yang berfokus pada nilai-nilai kerja yang positif. Etika profesi yang dipandu oleh akuntan harus dicerminkan dan mengikuti jejak nabi Muhammad SAW yang selalu dapat dipercaya oleh umatnya dan mitra bisnis.

**Kata Kunci:** *etnis, Pikiran postmodern, Kitab Suci Al-Qur'an, "tunjuk ajar Melayu"*

## مستخلص

عالم ما بعد الحداثة هو حقيقة بدأت تؤثر بقوة في حياتنا اليوم. أفكار ما بعد الحداثة تخلق موقفاً متشائماً وتجهل الحياة. تشمل الأفكار الأخلاقية المطورة تيارات أخلاقية كلاسيكية مستمدة من فكر الفلاسفة اليونانيين، والأخلاق المعاصرة من مفكرين أوروبيين من القرون الوسطى حتى القرن العشرين، بالإضافة إلى التدفق الأخلاقي للفكر الديني الإسلامي الذي يعتمد دائماً على القرآن الكريم والسنة النبوية. (Bauman 1993) يقدم الأخلاق دون مدونة سلوك من خلال استعادة الأخلاق لحقوق الإنسان وكرامته ولا تهتم العالمية في منظور ما بعد الحداثة إلا بمشكلة العولمة المتعلقة بالمعلومات والتكنولوجيا والاقتصاد بدلاً من السياسة المسكونية والثقافة والسلطة الأخلاقية. تشكل أخلاقيات الملايو شخصية وسمات إيجابية لشعب الملايو. وهذا مهم من خلق المواقف والسلوكيات والأخلاقيات والعادات التي تركز على قيم العمل الإيجابية. يجب أن تنعكس أخلاقيات المهنة التي يسترشد بها المحاسب وتتبع خطى الرسول صلى الله عليه وسلم الذي يمكن الوثوق به دائماً من قبل شعبه وشركائه في العمل.

## INTRODUCTION

There are various ethical thoughts that examine the morality of an action that has grown widely. Based on its history, ethical thoughts developed include classic ethical streams derived from Greek philosophers' thought, contemporary ethics from medieval European thinkers until the 20th century, as well as the ethical flow of Islamic religious thought which always refers to the Holy Qur'an and As-Sunnah.

Although there are differences regarding the ethical definitions of different societies and other religions, the main purpose of this paper is to discuss the Islamic code of ethics that has a Malay value as an accountant, as we know that the code of ethics from a conventional perspective has not been able to prevent cheating on the accounting profession for the past four decades. The scandals of HIH and Scarfe companies in Australia, Enron and Worldcom in the US, Parmalat in Europe and financial scandals in America in the last few years have caused problems with professional accountants' ethical codes of conduct as guidelines for accountant professionalism.

## THE (UN) SPECTACULAR ETHICS FOR THE ACCOUNTANT

When the code of ethics can't answer all the problems, it is necessary to develop and improve through research. Research is often described as an active, diligent and systematic process of investigation, aimed at discovering, interpreting, and revising facts. In the academic world, research is a must to answer all phenomena that occur and can develop science. It can't be denied that science is one of the most important aspects of human life. Science taught in life is expected to help human beings in carrying out all activities and roles as well as the function of religion in human life.

Nevertheless, science should not be separated from the teachings of religion and separated from the science of religion itself. Islam is a religion that upholds science and so does Science has interaction with religion. Progress of the times, technology and information flow seemed to widen the distance between science and religion. *Allah will elevate some degree of those who believe among you and those who have knowledge* (Q.S. Al-Mujadalah: 11).

The world of business and accounting has a relationship with the development of the times and the development of science itself, needed a new breakthrough in keeping these activities in order to remain in accordance with the human nature created as the Caliph on earth. In Islam, business is a law that even justified by Islam. Business is even done by Prophet Muhammad SAW and friends (Sahabah) of Rasulullah in antiquity. Friends of the Prophet who are the businessmen and from his wealth can provide enormous benefits for the development of Islam (Norvadewi, 2015).

Islam allows business as long as it is not a thing that leads to usury, gambling, the provision of products or services that contain illicit goods, damage the environment and ignore the public. The basic principle of Muslim life is: "Every act should be beneficial both for the life of the world and the hereafter". This principle becomes the framework of thinking every Muslim that whatever is done should have an orientation to god and always think life is only temporary.

The new challenges in business and accounting that make it a science. Therefore, the science of accounting must continue to evolve through various researches and experiments from the facts that exist to seek the truth. One thing that determines in every effort of science development through a research is a perspective on the issues raised and its completion because it will have an impact in the process of making conclusions. This worldview is called the "paradigm", which is a

foundation of belief and belief as guidance of one's behavior both in daily actions and when doing scientific research. The role of paradigm in a scientific research is as a guide to determine what issues to be raised, research questions raised, how to obtain information, and direction in interpreting the information obtained to produce a conclusion. Thus, many efforts in order to solve a science-related problem need to choose the right paradigm so that problems can be solved on target. Inappropriateness in the use of paradigms can lead to problems not being completed even becoming more complex or problems can be solved but not focused and affect the results of research or testing performed. Social reality has an important role in the practice, the process of preparing standards and accounting research.

Accounting discipline is not developed in a vacuum territory but is born within the context of certain social and community environments and is heavily influenced by its social environment. It should be noted that a social reality or phenomenon is not easily understood. Social reality relates to society and each community group has its own characteristics and consists of many members or individuals. Each individual has different perspectives and acceptances related to a social reality. Therefore, in conducting the research required the right paradigm in order to interpret the reality or phenomenon in a better quality. This means that the paradigm is able to lead researchers to understand the reality better in order to solve problems in an appropriate target and help the development of science to get closer to the truth.

Positivist paradigms (social facts) regard the reality as empirical or truly real and observable. In researching, researchers and objects studied are independent and mutually interacting. Research with positivist paradigm can be done experiment or manipulation so that can be controlled objectivity. Positivist paradigms view social phenomena understood from an external perspective based on existing theories. Therefore, a positivist paradigm with a macro perspective has a view: (1) reality is a phenomenon whose existence is determined by another phenomenon, (2) social reality can be classified and its existence can be described in a symbol with certain attributes.

## **POSTMODERN RESEARCH AND PROFESSIONAL ETHICS**

The postmodern world is a reality that is beginning to have a powerful influence in our lives today. Postmodern thoughts create a pessimistic attitude and

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uncare about life. Life in the postmodern era seems increasingly chaotic because it is based on thoughts that no longer believe in absolute truth and objective standards. They are more confident in the diversity of the community. Postmodern culture is characterized by pluralism, relativism, information overload, high mobility, identity confusion, consumerism and etc.

Postmodern is a way of looking at a phenomenon to be more precise, because postmodern refers to the movement to reject single rationalism and scientific truth, the integration of renewed ideas about culture (Kamayanti, 2016). Postmodern refers to an epoch, period, time, period of social and political that is usually seen accompanying the modern era in a historical sense (Kumar, 1995; Crook, Pakulski and Waters, 1992).

Postmodern relates to cultural products can be in the form of history, film, architecture and so on and looks different from modern cultural products (Kumar, 1995). Postmodern Social Theory is part of a tradition of contemporary classical sociology by offering a great narrative of historical trends to cultural dominance or "cultural tragedy". Postmodern ethics rejects many things considered modern ethics by questioning that is: [1] normative rules are forcing, [2] the search for ethical foundations and the universal and absolute form of ethics, [3] the search for a modern code of ethics that is non ambivalence and contains no contract (Kumar, 1995). The postmodern approach to morality is often associated with "the celebration of ethical death", the replacement of ethics with aesthetics.

Lipovetsky (2002) stated that we are now entering an era of post-moral obligation, a post-deontical period (*l'après-devoir*), our behavior being exempt from "absolute obligation". The present era is an era of pure unadulterated individualism and the search for a better life and is limited only by the demand for tolerance. This view was assessed by Bauman (1993)<sup>1</sup> as a mistake. Lipovetsky (2002) is considered to confuse the topic of his investigation with the source of the investigation.

Although postmodern ethics re-questioning the sharing of what is seen as modern ethics, the big issues in ethics do not lose their importance. Even in a postmodern world, we are faced with significant issues such as human rights, social

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<sup>1</sup> The Foucauldian influence, in terms of the power or knowledge nexus, is also still at the forefront of Bauman (1993)'s theoretical agenda, while the phenomenon of otherness continues to frame his conceptual understanding of the relationship between the self and other. In Postmodern Ethics, however, Bauman (1993)'s attack on modernity and the Enlightenment project is in terms of a pre-social moral condition. Bauman (1993) differentiates postmodern from modern ethics by arguing that postmodern ethics allows the "moral self" to accept its own ambivalence and contingency.

justice and various conflicts. Conflict may be between peaceful cooperative efforts contrary to individual assertion (Lipovetsky; 2002). There can also be a confrontation between individual behavior and collective well-being. These issues remain but must be addressed and viewed in a new way.

In the modern view even though the person is free, but the person concerned will be free if using his freedom to choose the right. Therefore, instead of looking at morality as a "natural" human attitude, legislators and modern thinkers view morality as something that must be taught to humans. On the basis of that, they try to develop a comprehensive, teachable and mandatory. The opinions of those responsible for managing the community, individual freedom need to be monitored. Nevertheless, this freedom can still be autonomous (the subject concerned repressing the instincts) and the heteronomist (the subject does not do something because there are rules or sanctions from outsiders).

The rational autonomy of the subjects, and the rational heteronomy of management (society), assume one another, but neither can exist peacefully (Bauman; 1993). This is the *aporia*, an insuperable contradiction. Modern ethical thinking tries to overcome this contradiction with universality to produce a non-ambivalence and non-aporetic code of ethics. But such a code of ethics can never be found (Lipovetsky; 2002). In contrast to the modern view, in postmodern perspectives moral law does contain a variety of ambivalence and contradictions (Bauman; 1993).

Aspects of moral conditions according to the postmodern perspective are as follows: [1] society is morally good or bad but ambivalent, there is no code of ethics that can logically "fit" with this essentially ambivalent condition of morality, [2] moral phenomena are inherently 'non-rational'; this moral phenomenon is irregular, not repetitive, not monotonous, unpredictable and can't be formulated in a rule-guided manner. However, there is no code of ethics that may confront moral phenomena in a profound, complete and "*mrantasi*" way (can solve all ethical problems thoroughly and comprehensively), [3] morality is inherently fraught with unresolved contradictions. This means that moral issues contain unresolvable conflicts (*aporia*), [4] nothing or one which is a universally applicable morality, [5] from a "rational order" perspective, morality is bound to remain irrational, [6] Since Bauman (1993) rejects the coercive ethical system, which comes out of society as a universal one, he argues for an ethical system emanating from the self. This is based

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on the assumption that “being for the other” precedes “being with the other”, [7] although, the postmodern perspective of morality rejects a form of morality that compels from a modern perspective, it does not mean accepting any ideas, such as the idea of moral relativism. It is clear that postmodernism is a relativism of the ethical code (Lipovetsky; 2002).

### **MODERN ETHICS VERSUS POSTMODERN ETHICS**

Some of the principles of modern ethics that are questioned by postmodern ethics are issues of responsibility, universality and ethics. Bauman (1993) sees that modernity uses rational rules to measure human responsibility. Though many rules are contradictory to each other so it creates moral uncertainty. This moral uncertainty causes ethical uncertainty. In society itself arises opposition, on the one hand demands freedom freely and on the other wants to live under the control of normative rules. Bauman (1993) offers morality without code of conduct by restoring morals to the rights and dignity of human beings. Morality is freed from the code of conduct so that it returns to its own size. Thus moral encouragement, moral responsibility and moral intimacy are restored to their position as the raw material of morality itself, not from rules. Bauman (1993) argues that universality is the attempt of modernity to universalize one's nature or human essence. However, the universal ethical emphasis on the other hand leads to various wars. Not only does that work, this universality effort also leads to the judgment and reassurance that the local is superstition (takhayul).

Thus, the attempt to embody a universal ethic undermines the individual's moral privileges and gives moral authority to the country. The view of Bauman (1993), universality in postmodern perspectives is concerned only with the problem of globalization relating to information, technology and economics rather than ecumenical politics, culture and moral authority. Efforts of ethical universality are seen as an attempt to replace the moral autonomy of individuals with heteronomous rational rules on ethical grounds.

Therefore, the ethical universality is rejected by Bauman (1993), arguing that in morality “we” (or us) are not the sum of many “I” (me). “I” (me) can't replace “he” or “she”, because of the asymmetry relationship. The asymmetry relationship is the relations of being for other (*etre-pour-l'autre*). This relation can be explained thus: I exist for others; whereas whether others exist for me or not is not my business.

The existence for me is visible from the talk as well as the problems. However, whether or how he handles his problem is not affected by my being-for-him. My being-for-him also respects his autonomy. Whatever the contents, "I am for you", it is clear there is no backlash to be paid, reflected or balanced in the "you are for me" relationship. In this case, the postmodern ethics perspective does not use Martin Buber's dialogical relationship or the asymmetry relationship of being with Heidegger (Bauman; 1993). Universality only raises the rules. Rules make people similar. That is, anyone is considered to have the ability and obligation to obey the rules without distinguishing one from the other. Whereas morality demands responsibility. It is this responsibility that increasingly makes people more individual, not more alike. Morality can't be universalized because it has no goals, reciprocity and contractual relationships. As a moral person, the individual is alone, though as a social person always with others. Modernity offers general prosperity, reason and rationality as the basis. Bauman (1993) questioned whether this was so. Is it true that the basis of morality is general well-being and reason? Bauman (1993) sees that the basis is the moral impulse itself. The basis of such morality is ambivalence. The rationale is that Levinas's view of "pre-existing morality" (Bauman 1993).

#### **THE (UN) SPECTACULER ETHICS FOR THE ACCOUNTANT AND "ADAT BERSANDIKAN SYARA', SYARA' BERSANDIKAN KITABULLAH"**

A survey conducted (Jacling et al., 2007), that among 66 members of the International Federation of Accountants (IFA) identified nine factors of ethical failure, self interest, failure to maintain objectivity and independence; inappropriate professional judgment, lack of ethical sensitivity; improper leadership and bad-culture; failure to withstand advocacy threats; lack of competence; lack of organizational and peer support; lack of support from professional bodies. Accountants work to maintain the purity of an organization's financial statements for its stakeholders. Because of agency relations, there is a conflict between several stakeholders. At one time, the accountant promised to provide an objective judgment even though there was objectivity in his appointment that made a dilemma in the company and also became the main cause of corporate failure. To solve this problem, Jacling et al., (2007) recommends introducing ethics education at the initial



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qualification level. And indeed, Islam has gone a long way in terms of ethics, which began at the time of the Prophet (1400 years ago) to the thoughts of Islamic clerics who always refers to the Holy Qur'an and Al-Hadith.

In Islam, ethics organize all aspects of life. Ethical norms and moral codes are derived from the verses of the Holy Qur'an and the teachings of Prophet Muhammad SAW are so numerous and comprehensive. Islamic teachings strongly emphasize adherence to ethical and moral codes in human behavior. Moral principles and codes of ethics are repeatedly stressed by the Holy Qur'an. In addition, there are many teachings of Prophet Muhammad SAW covering the area of moral values and ethics and principles.

Allah says in the Holy Qur'an: (Surah Al-Imran: Verse 110): "You are the best people born to human, amar ma'ruf, and nahi munkar, and believe in God. Had the People of the Alkitab believed, it would have been better for them, among them some were believers, and most of them were the wicked ones". Rasulullah SAW also said: "I have been sent for the purpose of perfecting good morals" (HR. Ahmad's ).

In the opinion of Imam Ibn Kathir (1427H), Allah SWT reported that this verse is a special verse for the people of Muhammad SAW because it is the best people in the world. In this verse Imam Bukhari and Ibn Abbas argue related interpretation of the Letter of Ali Imran verse 110 means that the people of Prophet Muhammad SAW is the best "ummah" and that provide benefits to humans. But goodness can be achieved if it meets three conditions namely: faith in God, Amar ma'ruf and nahi munkar.

Naqvi (1981) views that Islamic ethical and moral codes are capable of pervading both individual and collective human life, in a way that Islam regards ethics as a branch of the Muslim belief system itself. Allah SWT says in (Surah Al-Baqarah: Verse 177): "It is not your face to the east and the west a virtue, but the virtue is actually faith in God, the days later, the angels, the books, prophets and give his beloved treasures to his relatives, orphans, the poor, the travelers (who need help) and the beggars; and (liberating) hamba sahaya, establishing the prayer, and performing the charity; and those who keep his promise when he promises, and those who are patient in narrow, suffering and in war. They are the righteous (their faith); and they are the righteous ones".

"Adat Bersendi Syara', syara' Bersendi Kitabullah" is the foundation of the value system that makes Islam as the main source in the pattern and behavioral

patterns and institutionalized in Malay society and the same with Minang Kabau society. Man with all his potential reason, can take lessons from the provisions of the laws of nature. “Adat Barsendi Syara’, Syara’ Bersendi Kitabullah” is a process of struggle between Adat, Islam and Science is a philosophical framework in interpreting human extension as Khalifatullah in the world.

Implementation in its business is a company as "adat" or a business activity and must comply with existing regulations and because of identical Malay with Islam, then the rules should be based on the Kitabullah (the Holy Qur’an) and all the rules of the rules. This can be regarded as a summary of all morals in economic effort derived from the Holy Qur’an. This values are the basic values, which offer guidance in almost every action in human life. Therefore, business and accounting profession must also be characterized by this attitude. The concept of justice and virtue requires elaboration and will be discussed further.

**'adalah (justice or fair)**

Enforcement of justice is a very important thing in Islam, if the first maqashid syariah is the iqomatul'adl (Enforcement of justice) (Ismail, 2013). Being fair must be the main standard of every human being to behave in every aspect of life, even in the field of accounting profession. Enforcing fairness in accounting is also very important in relation to generating reliable financial reports and / or independent audit results for auditors. Explanation about the fairness of many delivered in the Holy Qur’an an as many as 56 verses. One of them is the Holy Qur’an Surah Al an’am: 152: “And do not take the orphan’s property, except in a more useful way, until he grows up. And complete the measure and scales fairly. We do not put a burden on anyone but just the ability. And when ye say, be ye fair even though he is your relative, and keep the promise of Allah. That is what God has commanded you to remember”.

Allah SWT commands to stand up to justice in all matters including matters of muamalah as Allah Almighty warns those who abandon them by the destruction of the previous peoples (for not upholding justice by cheating on the matter of scales and doses when making muamalah with humans). The prophet Muhammad SAW has also affirmed for the upholding of justice and has firmly warned against the opposition of injustice. The Holy Qur’an enjoins Muslims to be fair and honest, both when deciding upon disputed issues by holding witnesses, which not only in the event of a dispute between them, but also when confronted with their enemies. Every

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Muslim is commanded to cooperate with each other in the formation of justice and truth. In other words, they are not allowed to exploit others and may not let others exploit them (Ahmad, 1995).

### **Ihsan (righteousness)**

Ihsan means good behavior or an action that raises benefits for others. Siddiqi (1979) considers that ihsan is more important in life than a justice. If justice is a corner of society then ihsan is its beauty and its completeness. If justice is able to protect society from discomfort and hatred, then ihsan will make life more beautiful and enjoyable (Siddiqi, 1979).

In the accounting profession, Ahmad (1995) mentions that those who support this ihsan practice are (1) Generosity; (2) motivation to serve; and (3) aware of the existence of Allah SWT and obey His rules. According to Ahmad (1995), generosity is the basis of ihsan. Ihsan is the highest quality and covers every aspect of life. Ihsan is an attribute of Allah SWT and Muslims are commanded to possess that trait. Generosity can be expressed with modesty, apology, eliminating the suffering of others and offering help.

### **Fairness or integrity**

The accountant shall not limit himself to only the professions and occupations of his job but shall also strive to seek and uphold the truth and the perfection of his professional duties by carrying out all the duties imposed upon him on the basis of honesty in every respect. Accountants must be honest and trustworthy in performing their professional obligations and services. The accountants must have a high degree of integrity and honesty and accountants must also be able to respect the confidentiality of information it knows during the execution of duties and services either to the organization or its customers. Mentioned in Q.S Ash-Shu'ra: 181-184: "Complete the measure, and be not of the losers, and weigh it with a straight scale. And do not harm human beings in their rights and do not rampant on the face of the earth by making mischief and fear Allah who created you and the people of old". In this verse Allah SWT commands to do justice in the matter of scales and doses and Allah SWT forbids His people not to fraud in muamalah with every human being, then Allah SWT explained with his word that read: do not you become people who harm, the meaning is: if you transact in humans then perfect not reduced in both the scales and the doses.

### **Responsibilities and Trustee**

As an accountant must believe that Allah SWT always observes all his behavior and accountant will account for all his behavior to Allah SWT later in the hereafter both the behavior of small and large. Therefore, an accountant should try to always avoid ougas that are not preferred by Allah SWT because he is afraid of sanctions will be accepted later in the hereafter (akhirat). Allah (SWT) says in the Holy Qur'an an Al-Zalzalah surah: 7-8: *“Whoever does good weighing dzarrah, surely he will see (reply) it. And whosoever workseth evil as great as dharrah, he shall surely see (again)”*.

### **Carefully**

Accuracy is an absolute requirement that an accountant must have, in conventional terms we know skepticism. AICPA (American Institute of Certified Public Accountants) defines skepticism as follows:

*“Professional skepticism in auditing implies an attitude that includes a questioning mind and a critical assessment of audit evidence without being obsessively suspicious or skeptical. The Auditors are expected to exercise professional skepticism in conducting the audit, and in gathering evidence sufficient to support or refute management’s assertion” [AU 316 AICPA].*

Based on the above understanding, the meticulous concept that must be owned by an accountant becomes an obligation, so the report produced has been based on good accuracy. In the Holy Al Qur'an mentioned surah Al Hujarat: 6: *“to those who believers, if it comes to you a wicked man, bring a message, so check carefully so that you do not inflict a disaster upon a people without knowing the circumstances that cause you to repent for your deeds”*.

This verse is revealed to give "adab" in receiving news is by "tabayyun". "tabayyun" is a clarification or check and recheck the news for the clarity of the news and accuracy and truth, because news and facts sometimes different.

### **THE ACCOUNTANT ETHICS AND “TUNJUK AJAR MELAYU”**

Every business activity is inseparable from accounting, the accounting will be executed by an accountant. In carrying out his profession an accountant in Indonesia is managed by a code of ethics profession with the code name of ethics The Indonesian Institute of Accountants. Code of Ethics The Indonesian Institute of Accountants is an ethical and moral principles that provides guidance to accountants

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to connect with clients, fellow professional members and also with the community (Code of Ethics, 2016).

In addition to the code of ethics, the accountant is also a tool or means for clients, users of financial statements or society in general, about the quality of services it provides because through a series of ethical considerations as regulated in the code of ethics profession. Accounting as a profession has an obligation to ignore personal interests and follow established professional ethics. Accountant's obligation as a professional has three obligations namely; prioritizes professional integrity, objectives, competence and professional caution, confidentiality and professional conduct (Code of Ethics, 2016). The modern ethical principle questioned by postmodern ethics is a matter of responsibility, universality and the foundations of ethics. Bauman (1993) sees that modernity uses rational rules to measure human responsibility so that many contradictory rules of one another can create moral uncertainty.

The code of ethics professional accountant issued by IAI with adopting all the Handbook of the Code of Ethics for Professional Accountants 2016 Edition issued by the International Ethics Standards Board for Accountants of the International Federation of Accountants (IESBA-IFAC). This code contains: [1] integrity: straightforward and honest in all professional and business relationships, [2] objectivity: not allowing biases, conflicts of interest or undue influence of others, [3] professional competence and caution: knowledge and professional skills at the required level, [4] confidentiality: respect for the confidentiality of information obtained, not disclosing information to third parties, [5] professional behavior: comply with applicable laws and regulations and any behavior that reduces trust. In the previous code of ethics there is a professional responsibility but this point is omitted because of IFAC.

The code of ethics is necessary in regulating the profession so as not to deviate and harming others, but the code has several points of weakness. The point of weakness of professional code of ethics is: [1] Idealism contained in professional code of ethics sometimes not in line with the fact that occurred around the professionals. This is enough to intrigue professionals to turn to reality and ignore the ideals of professional codes of ethics. The professional code of conduct is nothing more than a mere display of papers. [2] The professional code of conduct is a set of moral norms that are not supplemented by severe sanctions because their

validity is solely based on professional awareness. This is what gives opportunities to faith-weak professionals for deviations from his professional code of ethics. Ethics is often called moral morality, character is the nature and morality, mental, soul, conscience which is the ideal behavior guidelines and should be owned by humans as moral beings. Ethics concerning dichotomous selection between good and bad, right and wrong, fair and unfair, praised and damned, positive and negative.

Malay as one of the tribes in Indonesia has a cultural richness which is called as "*tunjuk ajar Melayu*". The word "*tunjuk ajar*" is a compound word consisting of two words: "*tunjuk*" and "*ajar*". The word "*tunjuk*" is the basic word meaning "*menunjukkan*" (Al-Azhar; 2015). From the basic word it will be born a lot of derivative words and compound words, such as self-appointed ("*tunjuk diri*" or "*muka*"); "*tunjuk hidung*" (immediately say who sought or suspected); "*tunjuk muka*" (show self or face) for example: meeting honourable person and so on); "*tunjuk perasaan*" (demonstrations). The word "*ajar*" means the instructions given to people to be known or obediently (Al-Azhar; 2015).

"*Tunjuk Ajar Melayu*" is rooted in Malay literature, contains advice, "*amanah*" or trust, guidance, teaching and role model for Malay peoples to live a good life and blessed by Allah SWT, The One Almighty God. In general the content of "*Tunjuk Ajar Melayu*" is noble values that are compatible with Islam, Malay Culture and social norms. *Tunjuk Ajar Melayu* serves to educate in instilling Islamic noble values and cultural values (Zainuri, 2007). Malay elders say that the point of teaching is the great benefit and the positive value, the point is that the benefits contained therein are so wide that "*Tunjuk Ajar Melayu*" can be passed down from generation to generation.

Effendy (2006) as a collector of "*Tunjuk Ajar Melayu*" defines "*tunjuk ajar*" is any kind of "*petuah*" or advice, "*amanah*" in teaching and examples of useful role for human life in the broad sense. While the "*Tunjuk Ajar Melayu*" is all the "*advice*", "*amanah*", "*suri teladan*" or the role model and the advice that brings man to the straight path and is pleased with God whose blessings save humanity in the life of this world and life in the afterlife. In the poetic string, Effendy (2006) says:

*yang disebut tunjuk ajar  
petuah membawa berkah  
amanah membawa tuah  
yang disebut tunjuk ajar dari yang tua  
petunjuknya mengandung tuah*

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*pengajarannya berisi marwah  
petuahnya berisi berkah  
amanahnya berisi hikmah  
nasehatnya berisi manfaat  
pesannya berisi iman  
kajinya mengandung budi  
contohnya pada yang senonoh  
teladannya di jalan Tuhan”*

The grains of "*Tunjuk Ajar Melayu*" contain 29 themes, plus 10 themes of "Advice" and "Amanah" and end with a cover: [1] Piety to Allah SWT, [2] Obedience to Mother Father ("*berbakti pada ibu bapa*"), [3] Obedience to Leaders, [4] unity or "*persatuan dan kesatuan*", "*gotong royong*" or cooperation and "*tenggang rasa*" or tolerance, [5] justice and truth, [6] priority Seeking science and education, [7] "*ikhlas*" and willing to sacrifice, [8] hard work, diligent and tenacious, [9] self-esteem and self-confidence, [10] "*bertanam Budi*" and "*memetik Budi*", [11] respect, [12] nature of shame, [13] compassion, [14] rights and belonging, [15] "*musyawarah*" (deliberation) and "*mufakat*", [16] courage, [17] honesty, [18] thrifty and conscientious, [19] humble, [20] being good to the people of God's creation, [21] nature of the croaker or "*perajuk*", [22] self-knowing character, [23] openness, [24] the nature of forgiveness and grace, [25] the character of the trust, [26] utilizing the time, [27] thinking into the future [28] God's Favors, [29] Simple Living (Effendy; 2006).

The content of "*tunjuk ajar Melayu*" is the noble values that testify to the teachings of Islam, social norms, and cultural interpretations are summed up through intensive interaction of Malay people with their wider environment (ecological determinants). "*Tunjuk ajar*" contains the noble values of Islam and also in accordance with the culture and social norms adopted by society (Effendy, 2006). What is the content of "*tunjuk ajar syara*" and "*sunnah*" is the true science? What is the content of "*teaching point*"? All directions to the right path. "*Tunjuk ajar*" is placed in an important position even extremely important because of its lofty content.

*Apa tanda Melayu jati  
Tunjuk ajarnya dipegang mati  
Apa tanda Melayu berbudi  
Tunjuk ajarnya dijunjung tinggi*

They realize that without "*tunjuk ajar*" or "*petuah amanah*", many noble values are neglected and many benefits are wasted, it can even cause people to

become astray or fail in their life (Effendy; 2006). The Malay people have the power to study, understand, and pass on teaching guides from generation to generation.

*Tunjuk ajar dibesarkan  
Petuah amanah dimuliakan  
Nasehat amanat diingat-ingat  
Supaya tunjuk berpanjangan  
Supaya ajaran berkelanjutan  
Supaya petuah tidak punah  
Supaya amanah tidak musnah*

*Supaya nasehat memberi manfaat  
Supaya amanat memberi berkat*

"*Tunjuk ajar Melayu*" has many benefits. The Malay elders say that the teaching point is very beneficial and positive for the life of the world and the life of the Hereafter, both for individuals and for society, nation and state. As the phrase:

Sebelum mengajar, banyak belajar  
Sebelum memberi contoh, bersifatlah senonoh  
Sebelum memberi teladan, betulkan badan  
Sebelum menasehati orang, nasehati diri sendiri

In addition to requiring the inheritance of the "*tunjuk ajar*", Malay customs concluded that before giving "*tunjuk ajar*", a person must first understand and live the noble values that are used as life guides. In the traditional Malay life, most of them believe in real examples and models that they can see with their eyes instead of hearing the conversation. The elders say:

mencontoh kepada yang nampak, meniru kepada yang nyata.  
mulut bermadu, perangai macam hantu,  
bila bercakap bercabang lidah, seumur hidup tidak dipercaya orang.  
Bila bercakap bercabang lidah,  
pantang sekali memegang amanah (Effendy, 2006: 19).

If the "*tunjuk ajar*" inheritance is linked to the development of the nation, then it can be seen that there is a meeting point, since the teaching schedule contains the noble values that are needed especially in improving the human resource capacity (Effendy, 2006: 24). The noble values of local culture are necessary for filtering and filtering out foreign cultural elements.

Kalau cerdik tidak beriman  
Lambat laun menjadi setan  
Kalau pandai tidak beradat  
Lambat laun hidup kan sesat



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Malay culture is very full of value and "*tunjuk ajar*" which is identic with the Islam, has Rumah Adat that reflects the noble culture of Malay. Traditional House of Malay with "*Selembayung*" has meaning that is love, always smiling, open mind (Anjani; 2014). This Malay traditional house signifies how the teachings of Islamic teachings and Malay so penetrated into the community Malay to custom homes were also influenced by the teachings of Islam and Malay. The meaning of this is all as the company must run its business based on the rules by paying attention to all existing stakeholders including the environment, civil society and eliminating the greedy nature of human nature most. Greedy has become the nature of modern man.

Malay ethics forms a personal character and a positive characteristic of Malay people. It becomes very important to create attitudes, behaviors, ethos, and habits that focus on positive work values. If every human being works and behaves on the basis of positive work values based on "*tunjuk ajar melayu*", then they become positive energy in ethical decision making in the workplace; they become intelligent energy flowing in the work process with strong ethical behavior; they are always consistent to respond to challenges with ethical strength; and have the courage to behave professionally in deciding all reality (Hamidi, 2002).

Malay ethics makes businessmen and accountants have guidelines that encourage courage; to conduct business governance activities is a clean, healthy, true, kind, fair and professional. Malay ethics awakens businessmen and accountants to do everything right, by holding firm to good personal moral principles, professionalism of work, and adherence to organizational culture. The ethics of the profession which is guided by the accountant must be mirrored and follow in the footsteps of the prophet Muhammad SAW who can always be trusted by his people and business partners. In Islamic business ethics which is implemented by "*tunjuk ajar melayu*", the value of honesty is highly respected and among the moral values of Islam associated with honesty to complete it is *amanah*, this is also one of the moral values of the faith.

### CONCLUSION

Accountant is a profession that is very trusted by stakeholders of a company or organization. Since a change in the financial world that everything should be based on financial statements, then began to lack confidence in this accounting

profession or there is an agency relationship that occurred. This can lead to the collapse of a company or even also will be very risky for the world's financial system. To eliminate this problem, every accountant must obey the code of ethics that has been made as a guide.

The study of the code of ethics of Islam for the accountant already exists in the Qur'an and al-Hadith, besides the Islamic ethical code has several advantages when compared with the code of ethics conventional. The Islamic code of ethics is capable of being implemented by the Malay ethical values that are identical to Islam in the "teach indigenous teachings. With Islam as a religion of *rahmatan lil'alamin* and Malay ethics identical to Islam, it shows that this code of ethics of Islam and Malay ethics is not only for Muslims only, but also for every human being who wants to enforce accountability for an accountant.

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