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ABSTRACT

The purpose of this study is to analyze the influence of organizational culture and accounting professional ethics on employee performance. Organizational culture plays a crucial role in a company because it motivates employees to work and, in conjunction with employee work ethic, improves employee performance. Accounting ethics, along with ensuring the protection and fairness of reporting, preventing fraud, and increasing public trust in the accounting profession. By applying the principles of accounting ethics and organizational culture, we aim to create a business environment based on transparency and integrity.

Keywords : organizational culture, ethics, accounting profession

INTRODUCTION

Indonesia is a pluralistic nation with a wide variety of cultures. While the cultures and ethics of each region are certainly distinct and often contradictory, the goal is the same: to create a safe and comfortable social environment. Attitudes and ethics may be accepted in one social environment but rejected in another. However, the standards of cultural and ethical judgment in society are always measured by the good or bad behavior of those around us. Therefore, societal ethics and societal culture are inextricably linked. It would be wise for the Indonesian government and all levels of society to endeavor to examine, reflect on, review, and carefully consider all of these pluralistic cultural and ethical values.

The goal is to ensure error-free government decision-making and policy design regarding diverse communities. Because of these differences, society must maintain the stability of the plurality of prevailing cultural and ethical values to avoid divisions in the form of conflict and separatist movements among members of the same community. The incorporation of globalized values, which appear hedonistic and materialistic, may seem to add a new dimension to society's culture and ethics, but in reality, it has negative consequences.

Rapid globalization can lead to a "cultural landslide" phenomenon in society. Therefore, Indonesian society must return to its true identity by reinterpreting and reconstructing the nation's noble cultural and ethical values to make them

relevant to current developments. The success of an organization or institution in achieving its goals depends, inextricably, on its human resources.

Organizations and institutions must have competent human resources who demonstrate a high level of performance in carrying out their assigned tasks. From an ethical perspective, a profession must have a high moral obligation, expressed in specific rules. A Code of Ethics must be implemented and adhered to by all professions serving the public and serving as an instrument of public trust.

It can be concluded that all professionals have an obligation to comply with professional ethics in relation to the services they provide if they have an impact on the interests of the wider community. A strong organizational culture supports the organization's goals, while a weak or negative culture hinders or conflicts with them. In companies with a strong organizational culture, shared values are deeply understood, accepted, and rejected by most members of the organization (the company's employees). A strong and positive culture has a significant impact on the work your employees do.

Organizational Culture Organizational culture can be defined as a system of values, beliefs, assumptions, or norms that are held over time, agreed upon and adhered to by members of an organization, and serve as guidelines for behavior. Organizational Solutions to Organizational Culture Problems Organizational culture values are socialized and internalized within its members and inspire everyone in the organization.

Therefore, organizational culture is the soul of the organization and also the soul of its members (Kilmann et al., 1988). Organizational culture is an invisible social force that can influence how people within an organization carry out their work activities. Everyone in an organization is subconsciously aware of the culture that applies to their organization. Especially when you are new, you try to learn what is prohibited and what is mandatory in the work environment. And what should be done and what should not be done. Organizational culture is socialized and internalized by the organization's members.

Widodo, (2010) "Corporate culture has a positive influence on employee performance."

Tintami et al. and Setyo (24.25) "Organizational culture plays an important role in determining the growth and development of an organization because it can stimulate employee work enthusiasm and improve organizational performance."

A strong organizational culture supports organizational goals, while a weak organizational culture supports organizational goals. A negative culture hinders or conflicts with organizational goals. In companies with a strong organizational culture, shared values are deeply understood, accepted, and rejected by most members of the organization (company employees). As stated by Deal & Kennedy (1982), Miner (1990), and Robbins (1990), a strong and positive culture has a significant impact on the effectiveness of organizational behavior and performance, namely:

1. Key values that are interwoven, socialized, internalized, and inspire the members, and are an invisible force;
2. Employee behavior is unconsciously controlled and coordinated by informal or invisible forces;

3. Members feel committed and loyal to the organization;
4. The existence of deliberation and togetherness or participation in matters that mean participation, recognition and respect for employees;
5. All activities are oriented or directed towards the mission or goals of the organization;
6. Employees feel happy, because their dignity and contribution are recognized and appreciated, which is very rewarding;
7. There is coordination, integration and consistency that stabilizes company activities;
8. It has a strong influence on the organization in three aspects; directing the behavior and performance of the organization, its dissemination to the members of the organization, and its power, namely pressuring members to implement cultural values;
9. Culture influences individuals and groups.

Kreitner & Kinicki, (2014) "Ethics comes from the Greek (ethos) which means attitude, character, manners, beliefs about something". This ethics is often closely related to the word moral which is a Latin term namely "Mos" (or "Mores" in plural), referring to a person's customs or way of life by practicing good deeds (morality), and avoiding dangerous things or bad actions. Ethics and morality more or less have the same meaning, the difference is that morality is used to evaluate actions taken, while ethics is to be able to assess the prevailing value system (Pasolong, 2021).

King Oloan Tumanggor (2023) "This ethic is very important because it helps protect people in the profession to stay on the right track and remain professional at all times."

Basic Principles That a Professional Accountant Must Have A professional accountant is required to comply with the following basic principles:

Integrity: An accounting professional must be straightforward and honest in all professional and business relationships.

Objective: A professional accountant should not allow bias, conflict of interest, or undue influence of others to override professional or business judgment.

Professional competence and due care: A professional accountant has a continuing duty to maintain professional knowledge and skill at a level required to ensure that a client or employer receives competent professional services based on current developments in practice, legislation and techniques.

Confidentiality: A professional accountant should respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal right or duty to disclose.

Professional Conduct: Professional accountants should comply with relevant laws and regulations and avoid conduct that could bring the profession into disrepute.

What is interesting is the opinion of Khomsiyah, Sudiby (1995), and Indriantoro (1998), who stated that the world of accounting education has a significant influence on the ethical behavior of auditors. Sudiby's opinion seems to suggest that when we talk about professional ethics for accountants, it is also related to the application of professional ethics for teachers and accountants.

Spinello (2019) "Professional ethics also includes a commitment to developing skills and knowledge that are responsive to the rapid advancement of digital technology." The accounting profession is not just a profession that has no rules in carrying out its duties, but also must carry out its duties based on the boundaries that must be adhered to, in the form of a code of ethics and accounting principles. This code of ethics truly protects the accounting profession and allows us to trust and believe them in their work. The work of accountants is very important as a basis for decision-making for accounting users and other public interests. Professional ethics does not only apply to the accounting profession, but to all professions, both accountants and non-accountants, private and government. The boundaries in ethics, especially this code of ethics, aim to avoid deviations in the implementation of accountant duties and inconsistencies in understanding the information produced.

The application of a code of ethics by an accountant helps ensure accountability not only to the public but also to the accountant himself and his firm. The Code of Ethics also aims to enhance professional engagement, regulate the welfare of professionals, improve service to the business world and users beyond personal interests, and enhance the quality of the accounting profession.

METHOD

The method used in this study is qualitative research, which aims to examine facts and reality as a whole. In this study, the researcher employed a literature review approach. The purpose of this literature review is to provide readers with information about the results of previous studies closely related to this research. This information is presented by linking the research to existing literature and filling gaps in previous research. This literature review includes reviews, summaries, and the author's thoughts on a collection of various sources , both from journals and books. The literature review approach in this study aims to provide an overview of the influence of organizational culture on accounting professional ethics. The data used in this study is secondary because it comes from previous research findings regarding the influence of organizational culture on accounting professional ethics.

DISCUSSION

The effectiveness of accounting implementation can be influenced by organizational culture. Organizational culture influences manager behavior and decision-making, including the choice of control systems. Therefore, organizational culture influences employee behavior in terms of the effectiveness of accounting practices such as: integration of financial information, preparation of reports, dissemination of financial reports, and reliable accounting information (Hanpuwadal, Nupakorn, and Ussahawanitchakit, Phapruke, 2010).

A common phenomenon in organizational culture is that some employees don't yet understand the four company values, particularly regarding teamwork. Employees prefer working individually rather than in groups. This makes it difficult for employees to maintain a positive work culture within a company.

Performance factors stem not only from a well-executed work culture, but employee diligence within a company can also impact productivity in any job.

Working hard to achieve peak performance is a crucial prerequisite for success for everyone. While external success is determined by the presence or absence of a work ethic, spiritual success is primarily determined by mental attitude and values. Therefore, work ethic can lead to success.

Organizational culture consists of values and norms that are mutually agreed upon and held firmly by members of an organization, which serve as guidelines in carrying out work and support the achievement of organizational goals through the use of metrics.

applicable rules,

values that are adhered to, and

shared beliefs.

Experts in organizational behavior and management believe that there is a strong correlation between organizational culture and an organization's success or failure. Employee performance is considered high when the specified amount of work is completed and actual work output exceeds the company's established output. Because these demands are beyond the control of each employee, tension arises within the employee, and if not managed, employee performance will decline. One factor influencing employee performance is company culture. organizational culture refers to the culture that permeates a company.

This is because a company is generally an organization, the result of cooperation between several people who form a unique cooperative group or unit.

In the following discussion, organizational culture will be defined and equated with corporate culture. Corporate culture also refers to the culture of an organization conducting business activities. Therefore, the terms organizational culture and corporate culture are used interchangeably by observers of this research.

Organizational culture can be defined as a system of values, beliefs, assumptions, or norms held over time, agreed upon, and adhered to by members of the organization as guidelines for behavior and solutions. Organizational problems within organizational culture arise from the socialization and internalization of values within members that permeate each individual within the organization. Therefore, organizational culture is the soul of the organization and also the soul of its members (Kilmann et al., 1988).

Organizational culture is an invisible social force that can influence how people within an organization conduct their work activities. Everyone in an organization is subconsciously aware of the culture that prevails within their organization.

Especially when you're new, you're trying to learn what's prohibited and what's acceptable in the workplace. What's good and what's bad, what's right and what's wrong, and what to do and what not to do in the organization you work for. Organizational culture is socialized and internalized by its members.

Robins (1993) put forward several benefits of organizational culture as follows:

1. Defining roles differentiates one organization from another. Because each organization has different roles, the systems and activities within an organization must have strong cultural roots.

2. Creating a sense of identity for organizational members. With a strong organizational culture, members will feel a sense of identity that is characteristic of the organization.
3. Prioritize common goals over individual interests.
4. Ensuring organizational stability.

The unity of organizational components connected by a shared cultural understanding creates a relatively stable organizational environment. These four functions demonstrate that organizational culture can shape employee actions and behavior in carrying out activities within an organization and must be instilled in each individual from an early age.

Accounting Professional Ethics

Communicating ethical values doesn't happen automatically. This internalization requires time and a platform. The right time for this is in each person's life journey. Education is part of this moment. In fact, this moment is crucial because, according to Plato, "the world of education is the most suitable place for the formation of humanity and humanity."

Therefore, this moment should be used as a starting point for developing ethical awareness by making professional ethics an integral part of the training of prospective accountants. While it must be acknowledged that teaching professional ethics does not necessarily lead students to behave ethically, it will enhance their understanding of what is right and wrong in their future professional life. This ability enables them to make informed decisions and find solutions to problems they face in the field. Therefore, professional ethics at least provides a foundation for transmitting knowledge and evaluating the merits and demerits of actions. In this regard, Socrates' statement is valid. In other words, knowledge is the foundation for students' decision-making.

The emergence and development of the accounting profession in a country is in line with current global economic developments (Rahayuningsih, 2002: 234). Accounting professionals play a vital role in providing reliable financial information to governments, investors, creditors, shareholders, employees, debtors, as well as the public and other stakeholders. The activities performed by auditors as public accountants typically include auditing and accounting, as well as tax and management consulting.

The accounting profession is usually considered a specialization along with other organizations such as the Indonesian Doctors Association (IDI).

For a job to be called a profession, the public must trust the results of that work as a necessary object and as a stakeholder, there are several conditions that must be met. Principles of Professional Accounting Ethics

Professional Obligations

In carrying out their professional obligations, each member must always observe moral and professional considerations in all activities. Members must also remain responsible for collaborating with other members to advance the accounting profession, maintain public trust, fulfill professional responsibilities, and practice self-regulation. Preserving and strengthening the profession's traditions requires the collective effort of all members.

Public interest

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The public interest of the accounting profession, including customers, creditors, governments, employers, employees, investors, the business and financial community, and other interested parties, is in maintaining the orderly operation of business and the integrity of accountants. The auditor's primary concern is to make clear to users of accounting services that accounting services are provided at the highest level of performance and in accordance with the ethical requirements necessary to achieve that level of performance. All members are committed to honoring the public trust and a high level of professionalism. To maintain and enhance public trust, each member must perform his or her duties with integrity.

Integrity

Integrity requires members to be honest and open without compromising the confidentiality of beneficiaries. Public service and trust cannot be overridden by private interests. Integrity accepts unintentional errors and honest differences of opinion, but refrains from fraud or disregard for principles. d.

Objectivity

Objectivity is a quality that adds value to the services our members provide. The principle of objectivity requires members to be fair, impartial, intellectually honest, free from bias or prejudice, and free from conflicts of interest or influence. Members of public law firms provide certification, taxation, and business consulting services. Others report to us, prepare financial statements, perform internal audit services, and hold financial and management roles in industry, education, and government. We also train individuals seeking to work in these professions. Regardless of their service or role, members must protect the integrity of their work and maintain objectivity.

Professional Competence and Care

Each member is required to perform professional services with due care, competence, and integrity and to maintain knowledge and skills. Competence means achieving and maintaining a level of understanding and knowledge that enables the member to provide services with ease and skill. When a professional task exceeds the capabilities of the member or the firm, the member is required to consult with the client or delegate the task to a more competent party. Each member is responsible for determining their own competence or evaluating whether the necessary training, policies, and judgment are appropriate to the responsibilities they undertake.

Confidentiality

Each member is required to respect the confidentiality of information about clients or employers they receive through the professional services they provide. Members may disclose Confidential Information if there is a professional or legal right or obligation to do so. This obligation of confidentiality remains in effect even after the Member's relationship with the Client or Service Provider ends.

Professional Behavior

Each member must act in a manner consistent with the good reputation of their profession and avoid behavior that could tarnish the reputation of their profession. The obligation to avoid actions that could tarnish the reputation of the profession must be fulfilled by members as a form of responsibility to

beneficiaries, third parties, other members , workers, employers, and the community.

Technical Standards

Hours Each member must provide professional services in accordance with relevant technical and professional standards. Members are required to carry out instructions from service recipients based on their professional knowledge and with due care, provided that such instructions comply with the principles of integrity and objectivity. The technical and professional standards to which members must adhere are those issued by the Indonesian Institute of Accountants.

The relationship between ethics and organizational culture is part of the complexity of cultural elements. There are many other cultural factors as well. Norms, values , worldviews, philosophy, art, science, economics, tastes, behavior, attitudes, local traditions and customs, and even religion can be seen as examples that clarify the issue of culture. You can't treat them as separate stories. The two are interconnected and complementary. This is because when a society creates ethical boundaries and rules, they are naturally based on the customs and laws that apply there. Because ethics are not always applied, ethical values can decline or fade. Culture is necessary to form or create new ethical boundaries. Because culture is the customs that apply in a particular society. Because ethical standards here are appropriate or inappropriate, worthy or unworthy , shameful or noble. Whether something is shameful or not is all a cultural factor. And these are all prerequisites for producing ethics. It is said here: When we create ethics, we also create law.

For "educated" people who follow such rules of life as modesty and rudeness, worthiness and unworthiness, shame and shamelessness, merit and inappropriateness, shame and nobility, these are important and sensitive issues, and all God's actions are strictly guarded to avoid ethical violations. It's not dangerous.

Therefore, it's clear that society needs culture and ethical rules to keep up with the times. To meet these needs, you need to be creative.

This may produce only a partial ethic, or it may produce an entire culture. Therefore, culture and ethics are closely related and interconnected.

We can conclude that the main points of this document are: Benefits of organizational culture:

- a) Limiting its role differentiates one organization from another. Because each organization has a distinct role, it must have strong cultural roots within its system. The same applies to the activities within it.
- b) Fostering a sense of identity among members. With a strong culture, members of an organization will feel they have a unique identity within their organization.
- c) Prioritize your goals, not your personal interests.
- d) To maintain organizational stability, the components of the organization are connected by a common cultural understanding, and the internal state of the organization is relatively stable.

They complement each other in influencing behavior between individuals and groups, which in turn becomes organizational behavior and influences organizational culture. When ethics become values and beliefs embedded in

organizational culture, they can become the foundation of a company's strength and ultimately motivate employees to improve their performance. There are significant implications between personal ethics at the leadership level and ethical behavior in decision-making. The ability of professionals to understand and respond sensitively to professional ethical issues is greatly influenced by the environment, socio-cultural environment, and society in which they operate. Company culture contributes significantly to ethical behavior. Cultivating ethics within your internal environment will improve your company.

Organizational culture and ethics are two closely related concepts that influence each other in many ways. Organizational culture refers to the shared values, beliefs, behaviors, and customs that shape the environment within an organization and influence the behavior of its people. Ethics, on the other hand, refers to the principles and values that guide the actions and decisions of individuals and organizations and determine what is right and wrong.

Corporate culture determines ethical behavior and forms the basis for ethical decision making.

A strong ethical culture within an organization positively influences employee behavior and contributes to organizational success. A positive company culture helps encourage ethical behavior by fostering open communication, trust, and transparency. When employees are encouraged to speak openly and honestly, they feel valued and respected, which increases engagement and job satisfaction.

Additionally, a strong ethical culture can contribute to an environment that supports ethical decisions. When ethics are embedded in an organization's culture, employees tend to be more aware of ethical issues and have a clear understanding of how to address ethical dilemmas. This helps prevent unethical behavior because employees are more aware of the potential consequences of their actions.

Additionally, a strong ethical culture helps create a culture of responsibility because employees are more likely to take responsibility for their actions when ethics is an integral part of the company culture.

Corporate culture can also significantly impact an organization's reputation. A strong ethical culture can enhance a company's reputation and make it more attractive to potential employees, customers, and partners. When employees recognize the importance of ethics within an organization, they are more likely to take actions that positively impact the organization. This helps build trust and confidence with stakeholders.

Conversely, a weak ethical culture can lead to unethical behavior that can negatively impact an organization's brand.

A weak ethical culture can damage relationships with stakeholders and lead to a decline in credibility. For example, when employees become aware of unethical practices within an organization, they are less likely to trust the organization and are more likely to take actions that negatively impact it.

Additionally, a weak ethical culture can make it difficult for organizations to attract and retain employees, as employees tend to seek employment in organizations with a strong ethical culture.

CONCLUSION

The influence of organizational culture and accounting professional ethics is complex and diverse. A strong ethical culture can positively influence employee behavior, encourage ethical decision-making, and enhance the organization's reputation. Conversely, a weak ethical culture can lead to unethical behavior and damage the organization's reputation. When both elements are implemented in the workplace, they have a positive impact and result in high-quality performance. Therefore, organizations must strive to cultivate a strong ethical culture to encourage responsible behavior and ensure organizational success.

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