

Applying the STOA Philosophy in the Accounting Profession for Educators

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ABSTRAK

Penelitian ini bertujuan untuk melihat keselarasan antara karakteristik Stoicisme dengan prinsip-prinsip akuntan pendidikan menurut IAI dan bagaimana pemikiran filosofis Stoic dapat membantu akuntan pendidikan dalam menerapkan kode etik dan prinsip-prinsip profesinya. Peran seorang akuntan pendidikan sangat unik karena akuntansi tidak hanya berfokus pada pengetahuan tetapi juga belajar bagaimana berperilaku etis sesuai dengan profesi akuntansi. Ada empat kebajikan dalam ketabahan, yaitu kebijaksanaan, keadilan, keberanian, dan kesederhanaan. Alasan mengapa filosofi inti ini berguna dan baik untuk dipelajari dan diperdalam adalah karena tidak terbatas pada usia atau latar belakang, siapa pun dapat mempraktikkannya tanpa harus memikirkan apakah dia cukup kaya, memiliki prestasi akademik, keyakinan yang berbeda, kecerdasan bawaan, dan sebagainya. Metode penelitian makalah ini secara singkat merupakan makalah konseptual, pertama merangkum literatur penelitian tentang profesi guru akuntansi dan kemudian filsafat Stoa. Hasil diskusi menunjukkan bahwa sifat tabah yang dapat membantu mengelola emosi negatif, menjalankan kebajikan (kebijaksanaan, keadilan, keberanian dan pengendalian diri) dapat membantu proses belajar mengajar profesi akuntansi, mengembangkan diri lebih baik sebagai akuntan pengajar dan menjadi panutan bagi calon akuntan serta mampu menerapkan kode etik profesi akuntansi dengan baik.

ABSTRACT

This research aims to see the harmony between the characteristics of Stoicism and the principles of educational accountants according to the IAI and how Stoic philosophical thinking can help educational accountants in implementing the code of ethics and principles of their profession. The role of an educational accountant is very unique because accounting not only focuses on knowledge but also learning how to behave ethically in accordance with the accounting profession. There are four virtues in stoicism, namely wisdom, justice, courage and simplicity. The reason why this core philosophy is useful and good to study and deepen is because it is not limited to age or background, anyone can practice it without having to think about whether he is rich enough, has academic achievements, different beliefs, innate intelligence, and so on. The research method of this paper is briefly a conceptual paper, first summarizing the research literature on the accounting teaching profession and then Stoic philosophy. The results of the discussion show that the steadfast nature that can help manage negative emotions, carrying out virtues (wisdom, justice, courage and self-control) can help the teaching and learning process of the accounting profession, develop yourself better as a teaching accountant and become a role model for prospective accountants and be able to properly apply the accounting professional code of ethics.

INTRODUCTION

Educating accountants are accountants who are tasked with and contribute to accounting education, conducting research and development of accounting science, teaching and compiling accounting education curricula in universities. The accountant teaching profession is very important for the development of accounting science and can provide education to prospective new accountants to become more professional. A whole generation of professional and reliable accountants is in the hands of educational accountants. In carrying out their duties, educational accountants must always act in accordance with the existing code of ethics. Accountants who educate must carry out their responsibilities and always maintain morals and professionalism in all activities they carry out (Widyasmono, 2012; Wardaya, et al. 2018).

Educating accountants in carrying out teaching duties requires ethics that are in accordance with the provisions of the profession. Philosophy is the beginning of the entry into ethics which is taken from the branch of philosophy, namely moral philosophy. Hasibuan (2017) explains that various

understandings of ethics emerge as more and more philosophers provide new opinions. One of them, Socrates, is seen as a pioneer of moral science. Socrates tried to establish a relationship between humanity and science and these two things can be united if they are connected to good morals or behavior.

Specifically in this research, the researcher uses the philosophy of stoicism or STOA philosophy to connect it with the role and ethics of educational accountants because there has not been much research that connects the concepts and objectives of stoicism philosophy with the role of educational accountants. The philosophy of STOA (Stoicism) or commonly known as core philosophy comes from the Greek philosopher Zeno. He taught on a pillared terrace, Greek, since then his followers have been called stoics or stoicism. The Stoics have the principle of being people who always think positively to achieve calm and happiness. The main goal of philosophy is to live free from negative emotions such as anger, suspicion, sadness, envy, etc. and to use this life to continue to hone inner virtue.

This research has not been carried out much and no one has connected Stoic philosophical thinking with the accounting teaching profession. Research on Stoic philosophy is often linked to theology and psychology, therefore this research wants to see whether there is stoicism in the accounting teaching profession.

The previous research that was used as the basis for the research was Widyasmono's (2021) research regarding the comparison of ethical code perspectives between public accountants and teaching accountants. Research by Wardaya, et al. (2018) regarding the accountant's code of ethics from the maqasid shariah perspective. Research by Farida, et al. (2017) regarding the role of educational accountants in accounting learning. Sawitri and Fauziyah's (2017) research regarding the role of educational accountants in increasing the professionalism of prospective accountants will be connected to Stoic philosophical thinking in the next discussion section.

RESEARCH METHODS

This research method is used, namely the literature study method. This research is divided into three parts. The first part explains the meaning of the teaching accounting profession and Stoic philosophical thought. The second part explains the application of Stoic philosophy in the accounting teaching profession where Stoic thinking can be applied in the accounting profession which can bring virtue and happiness to the teaching accountants themselves, stoicism thinking is widely applied by teaching accountants in everyday life to provide knowledge to prospective accountants and gain inner peace. The last part is the conclusion.

RESULT AND DISCUSSION

In this section we will discuss the code of ethics for the educational accounting profession which is the same as the code of ethics for the accounting profession in general which comes from the Indonesian Accountants Association (IAI), then the code of ethics will be linked to the characteristics of Stoic philosophy and its implementation in the teaching accounting profession based on previous research.

Code of Ethics for The Accounting Profession

A code of ethics is a written system of values, rules and norms for a professional that clearly explains what attitudes or behavior are good and right and what attitudes are not good and right. The purpose of creating a code of ethics is so that a professional can provide good services to his users. If there is a violation of the code of ethics, it is not necessarily tried in court because it does not always mean breaking the law. The accounting profession also has a code of ethics that has been mutually agreed upon and regulated in the Indonesian Accountant Code of Ethics (Suseno, 2015).

The Indonesian Institute of Accountants' Code of Ethics framework contains 8 ethical principles established by the IAI Public Accountants Compartment in 2001, namely professional responsibility, public interest, integrity, objectivity, professional competence and prudence, confidentiality, professional behavior and technical standards. However, currently IAI has changed the ethical principles of the accounting profession. There are five principles of professional ethics listed in the

2016 Code of Ethics for the Accountant Profession and every practitioner is obliged to comply with these principles, including in the accountant teaching profession, these principles are:

1. Principle of Integrity, namely being honest and stating the truth. The accountant may not intentionally link reports, communications or other information if the accountant believes that the information contains errors or materially misleading statements, contains statements or/or information made without the principle of caution which could result in the loss of some of the information that should be provided. expressed. and can mislead users of financial statements. Likewise, educational accountants must not hide facts about accounting science and mislead prospective accountants.
2. The principle of objectivity, namely not carrying out professional activities if the situation or relationship too influences a person's professional judgment regarding the activity. This means that it is not influenced by personal elements or interests. In providing teaching to prospective accountants, accountants must be good at managing their circumstances, managing their personal emotions so that they do not mix with their circumstances when providing teaching materials which can affect the effectiveness and quality of the knowledge provided.
3. Principles of Professional Competence and Due Care, namely to achieve and maintain professional knowledge and expertise at the level necessary to ensure that clients or organizations for which they work receive competent professional services, based on current professional and technical standards as well as legislation and regulatory requirements. - valid invitation. Accountants who educate must also have competence in providing knowledge and developing knowledge in the research they carry out and be careful in being a role model for prospective accountants.
4. The principle of confidentiality, namely maintaining the confidentiality of information obtained from professional and business relationships. Also for educational accountants to maintain confidentiality where they work and teach.
5. Principles of Professional Behavior are the attitude of obeying the rules stipulated in statutory regulations and avoiding behavior that could discredit the accounting profession. Accountants who educate must comply with the applicable code of ethics for accountants and act professionally in educating prospective accountants without interfering in their personal affairs or problems.

Stoicism

Adherents of Stoic philosophy or stoicism are called stoicism. Stoicism is a philosophical school that is considered very influential and easy for anyone to apply in relation to achieving a good life, including those who work as accounting teachers. Stoicism emphasizes the teachings of virtue and focuses on what is within human control, because those are the things that will bring happiness to humans (Somawati, 2021). In accordance with the rules of the educational accounting profession, in the teaching and learning process, educational accountants are required to act virtuously, control themselves so as to create happiness and calm in carrying out their duties. One of the figures who popularized the teachings of Stoicism in Indonesia was Henry Manampiring. In his book entitled *The Core of Philosophy*, Manampiring (2019) explains the things that stoicism primarily wants to achieve, namely:

1. Live free from negative emotions (sad, angry, jealous, suspicious, etc.), have a peaceful (calm) life. Calm from negative emotions can be obtained if you focus on something or things that can be controlled. Accountant educators in teaching need to apply this first characteristic, which concerns the principles of the accounting profession, namely objectivity and professionalism, to be able to present a peaceful atmosphere in their teaching methods to prospective accountants. Controlling oneself from things outside the context of providing knowledge when teaching will make teaching accountants calm, so that these two things are interrelated, self-control brings peace.

2. Life hones virtue. According to Stoicism, there are four main virtues, the first is wisdom, wisdom is the ability to make the best decisions in any situation. An educated accountant must be able to put everything in its place in relation to the principle of objectivity, and must be able to take action if unexpected circumstances occur. Second, justice, justice is being fair and honest towards other people in accordance with the principles of integrity that exist in the accounting profession, including educating accountants to convey accounting knowledge. Third, namely courage, daring to do the right thing and sticking to the right principles. Courage related to the principle of professionalism will help educational accountants to always uphold the courage to reveal wrong actions to prospective accountants and show what actions are right. Lastly, self-control (temperance), namely discipline, simplicity, decency, and self-control (over passions and emotions). It is the same as the principle of prudence in educational accountants where educational accountants must be able to control themselves and be careful in their actions because educational accountants are role models for prospective accountants.

Implementation of Stoicism in the Teaching Accounting Profession

The code of ethics created by the Indonesian Accountants Association (IAI) provides a good view of the accounting profession because it has agreed on norms and boundaries which will benefit all parties in the accounting process, including the teaching accounting profession (Widyasmono, 2012). From the results of Widyasmono's research regarding the comparison of ethical code perspectives between public accountants and teaching accountants, it shows that teaching accountants prefer the accounting profession's code of ethics to be implemented well. The code of ethics is an ethical guideline for educating accountants, not only in carrying out their profession, but also in everyday life. The code of ethics for the accounting profession and the philosophy of fortitude can be applied because these two things can be interrelated as discussed in the previous principle.

Research conducted by Wardaya, et al. (2018) regarding the code of ethics for accountants from a maqasid shariah perspective, stated the results that the code of ethics for educational accountants is in accordance with the values of maqasid shariah. Educators assess that what is done and obeyed is in accordance with maqasid shariah. All the points that have been written can fulfill the basic concepts of maqasid shariah. The points of the educational accountant's code of ethics are fulfilled in the process, namely guarding religion, guarding the soul, guarding the mind, guarding property, and guarding one's words. These values are in line with the characteristic of steadfastness, namely regulating the body and soul so that they focus on doing good to give birth to happiness.

The research results of Farida, et al. (2017) regarding the role of accounting teachers in accounting learning explained that the three research subjects, namely Mr. A, B, and C, gave different opinions. In Mr. A's understanding, the function of an educational accountant is to determine the flow or direction of learning, while educators are like mudarris who have the responsibility to follow the entire learning process. Furthermore, Mr. B has an understanding that accountant educators and students are like fellow friends in the learning process. Then Mr. C stated that educational accountants can show students the right path. These three things can be done and implemented if the accounting teacher has implemented the accounting professional code of ethics. To implement this code of ethics requires a balanced soul guided by fortitude. Commitment and competence are also related to the professionalism of prospective accountants as per the results of research by Sawitri and Fauziyah (2017) regarding the role of educational accountants in increasing the professionalism of prospective accountants where commitment and competence are demonstrated through the role of educational accountants. and to implement this, educational accountants can apply the nature of stoicism. itself as a driving force in achieving the implementation of the professional code of ethics for teaching accountants.

Departing from the understanding, literature and discussion above, the author states that the nature of stoicism which can help manage negative emotions, carrying out virtues (wisdom, justice, courage and self-control) can help the accounting profession as educators in teaching. and the learning process, developing yourself better as a teaching accountant and role model for prospective accountants, and being able to apply the accounting professional code of ethics well.

CONCLUSION

Stoic philosophy emphasizes harmony with nature. This means that a person must be able to adapt and be able to control his emotions in any situation to give birth to happiness, peace of mind and body. This philosophical thinking is very important for all levels of society, including the accounting profession and especially for teaching accountants, because teaching accountants must set a good example to prospective accountants and must apply the professional code of ethics and generally accepted accounting principles based on Indonesian Accounting Association. For this reason, this stoicism view will help educational accountants in applying applicable accounting principles. This research has not been widely conducted and is limited to previous research sources which do not link much between philosophy and the accounting profession as an educator. Therefore, this research is interesting to carry out and it is hoped that it can contribute to the literature in future research. It is hoped that future researchers can carry out research related to this topic by adding the thoughts of other philosophers.

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