



## **Java Philosophy in Internal Control (Study on the Berkarya Foundation in Paiton)**

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### **Authors' contributions**

*This work was carried out in collaboration among all authors. All authors read and approved the final manuscript.*

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### **ABSTRACT**

This study wants to explore in-depth Internal Control in Javanese Philosophy at the Berkarya Paiton Foundation, and to be contemplation for all of us so that we always remember the messages of our ancestors which are our provisions in living a noble life. With the spiritual-religious paradigm, the researcher uses a case study research design. The results of the study show that the Berkarya foundation implements its family and cultural system so that the concept of internal control is applied by the family of the foundation was: *Berbudi bawa leksana, aja dumeh* which emphasized simplicity, and *setya wacana*. It is common knowledge for all of us that simplicity is an attitude of Javanese life.

*Keywords: Internal control; javanese philosophy; fraud.*

### **1. INTRODUCTION**

It is common knowledge for all of us that fraud or fraud is the main object that is fought in

accounting. Fraud generally comes from the Latin *fraus*, which means in Indonesian, fraud, fraud, or embezzlement [1]. Fraud is a global phenomenon, even Indonesia cannot be

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separated from cases of fraud. According to ACFE (Association of Certified FRAUD Examiners), the most dominant form of fraud in Indonesia is corruption [1]. Fraud can be committed by anyone, anytime and anywhere with various reasons or backgrounds.

In January 2019, we were enlivened by news of bomb terrors at the two residences of the leaders of the Corruption Eradication Commission, namely Agus Rahardjo and Laode Muhammad Syarif as deputy chairmen. Not only this, according to news [2] it turns out that the KPK and several KPK employees have also received other terrors, one of which is the threat of bombs to the KPK building. This incident brought back memories of the many corruption problems that occurred in Indonesia which had long been a source of confusion and anxiety in the minds of researchers. With the formation of the Corruption Eradication Commission in 2002, many frauds have been revealed that occurred in government and non-government areas. In addition, in 2017, the Corruption Eradication Commission has also arrested officials from the Supreme Audit Agency (BPK) who served as BPK auditors [3]. Meanwhile, data on case handling based on position level revealed that there were 91 cases involving members of the DPR/DPRD and 50 cases involving the private sector, and 28 cases involving regional heads (29 active regional heads and 2 former regional heads). echelons I to IV. And in 2018 there were 28 cases of hand arrest with 108 suspects with various profiles [4].

This reality has become a concern for researchers, regarding the number of violations that are directly proportional to the level of position and profession. This is in line with the element of the Pentagon Fraud, namely arrogance [1]. The reality is that the higher the position, the higher the level of violations committed. Shouldn't it be that the higher a person's position, the heavier the responsibility, the more knowledge, and experience one has, so one will be more careful in acting and making decisions In this case, Indonesia as a cultured country is very unfortunate to have trustees who are negligent of their duties. This is where integrity is needed as mentioned by Irianto and Novianti [1], one of the elements of the Fraud Star which states that integrity is a determinant of fraud triggers. Therefore, the root of the problem in this study refers to the elements contained in the Fraud Star (Integrity) and Fraud Pentagon (Arrogance).

According to Sayyid [5] fraud is a deliberate fraud, in this case, fraud can take the form of lying, plagiarism, or imitation and theft. The occurrence of fraudulent actions makes the organization or institution managed to lose. A fraud perpetrator is afraid that his actions will be known by others. This condition is very dependent on the implementation of internal control (internal control). According to the Indonesian Institute of Accountants, Internal Control is a process carried out by the board of commissioners of management, and other personnel of the entity designed to provide reasonable assurance about the achievement of the objectives of the following three groups: reliability of financial reporting, effectiveness, and efficiency of operations, and compliance with applicable laws and regulations. applicable [6]. An efficient and effective system, safeguarding assets, and data integrity can only be achieved if management makes a good internal control system and the role of internal audit can assist management in preventing fraud or fraud.

Fraud does not only occur in profit entities but also fraud in non-profit entities where non-profit entities are essentially not concerned with the profit or personal gain. Therefore, internal control is not only important for profit-oriented entities but also non-profit entities. There are many forms of non-profit entities, one of which is a foundation. As we have seen, the foundation is an entity that does not pursue profit as its main goal and has responsibilities to stakeholders and the public.

As stated by Meikhati and Rahayu [7] that fraud in foundations, especially higher education foundations, can happen, even during 2012 there were five universities suspected of being involved in fraud. For this reason, it will be very prone to fraud, whether it is asset abuse because of a large number of assets in the university environment, fraud in receiving student education fees, marketing costs, or high student practice fees can also be a gap and a way to commit fraud in a foundation [7]. Therefore, it is necessary to carry out stricter supervision to prevent the occurrence of deviant behavior through internal control (internal control system).

Furthermore, in this case, transparency and accountability are very important because they can be understood by interested parties [8]. According to Ahyaruddin and Akbar [9] the term accountability can be defined from many perspectives and changes from time to time.

Many researchers define accountability according to their respective contexts and conditions. For example, the definition put forward by Sinclair (1995) in Ahyaruddin and Akbar's [9] research related to accountability is divided into five forms of accountability, namely: political accountability, public accountability, managerial accountability, professional accountability, and finally personal accountability. The concept of personal accountability is related to individual responsibility and the final point of the form of accountability. Personal accountability lies in the obedience of personal conscience as a logical consequence of internalizing moral and ethical values, for example respecting human dignity, and acting by accepting responsibility for influencing the lives of others [9].

According to the explanation of Mrs. Ning and Mr. Siswono as the originators of the founding of the Berkarya Foundation, in managing the foundation, the founders of the foundation have their respective duties and even now they play a role in these tasks. Of these five founders, there is one person in charge of managing finances, namely Mr. Bahrudin whose main focus is finding funds and everything related to financial activities. Meanwhile, Mr. Siswono and his three colleagues focused on foundation management activities and the needs of the foundation, including the needs of children [10]. Therefore, it is not surprising that all the activities or financial processes of the foundation are very transparent, and with this, they hope that the foundation can carry out its vision and mission well for the sustainability of the foundation in becoming a forum for orphans and poor people.

Furthermore, according to Irianto and Novianti [1], fraud prevention has various dimensions, but the main aspects that are very important are: people, systems, and the environment/context. Humans and the environment can be included as part of the system. Therefore, researchers are interested in making the Berkarya Foundation a place and object of research because the vision and mission of the Foundation are most likely formed from the awareness of the founder of the foundation so that many of the meanings contained in it are a form of its philosophy of life, which is not easy. and not everyone can have awareness like him and can be an example for all of us.

From the several examples of research on fraud above, it can represent that there are many kinds

of factors for fraud that arise from the perpetrators' personal (internal) or their superiors (external), to the point that it may give us a sense of saturation because until now fraud has not found a solution to cure it. Even accountants have even created Forensic Accounting to solve accounting scandals. Although the professional code of ethics for accountants has been termed in the rules and laws of accountants themselves, it is not enough to make an accountant adhere to these principles and the presence of many parties involved in the occurrence of fraud or fraud makes this problem complex. Therefore, it is very important to review the ethics of life which are rich in the moral messages of our ancestors whose purpose and the aim is to guide life and become a guide for all of us so that we can lead us to a perfect life.

When discussing the philosophy of Javanese life, it is certainly not far from the word *kejawen* which contains the ethics of life which is the way of life of the Javanese people. As stated by Sartini [11], *kejawen* is a way of life for the Javanese people who have lived amid society so that the understanding of the teachings of *kejawen* values is thicker than other teachings. According to Naufal [12] *kejawen* is a ritual that has been going on for generations from their ancestors who still exist and can be encountered until now. Therefore, *Kejawen* is one of the life beliefs of the Javanese people where the Javanese way of life is a Javanese way of life that is full of symbols that are full of values and meanings [13]. Various kinds of symbols and various uniqueness found in the life of traditional Javanese people arise because of the influence of the background of their ancestors and are a form of messages to future generations. This is what makes the life of the Javanese people unique and becomes a wake-up call for researchers, especially the Javanese people who live in Probolinggo Regency.

Departing from the above background, the researcher wants to examine the internal control of the Berkarya Foundation by using Javanese philosophy to reflect on the ethical values of Java which are messages from our ancestors as fraud prevention from an early age, if the values of cultural teachings are inherent in the individual, likely, the individual is not easy to commit a fraud, because according to researchers the healing of disease must be started from the roots as a whole. This is supported by the research of Rachim and Nashori [14] which found a relationship between the delinquent behavior of

Javanese teenagers and Javanese cultural values, that the higher the attitudes and behavior by Javanese cultural values, the lower the level of delinquent behavior in Javanese adolescents. Therefore, it is very important to remember the messages of our ancestors. This is in line with Wardani's [15] thought that ethics plays an important role in people's lives as a means to be used as the basis for the behavior of citizens so that there is always harmony in the social order in society. The same thing was also stated by Satrya [16], that the values of the living virtues of the ancestors which are applied in the education of generations to the family, tend to have a positive impact on the quality of life of the next generation in family life. So that honesty, respect, and mutual love will cover the family and avoid divorce or other negative things.

## 2. METHODS

This study uses a spiritual-religious paradigm with qualitative research methods [17]. Where this spiritualist paradigm can raise awareness of divinity from the research results of researchers [18]. The researcher chose the spiritualist paradigm because the research discussion was very complex and full of values and the researcher wanted to involve God in this research because the researcher believed that God took part in the realization of the researcher's assumptions and this research is also a form of our responsibility as God's creatures to the Creator.

With the spiritual-religious paradigm, the researcher uses a case study research design. The researcher uses a case study as a research design because the researcher wants to show the Berkarya Foundation's Internal Control model from the perspective of Javanese philosophy. Which, without realizing it, Berkarya Foundation uses Javanese philosophy in its internal control effectiveness.

The research model used in this research is a field study, the researcher goes directly to the field related to the object being studied. Researchers visited the Berkarya Foundation, which is located in Sumberanyar Village, Paiton District, Probolinggo Regency. This research was carried out for seven months from October 2020 to April 2021. The informants consisted of several people who provided information about the Berkarya Foundation which is closely related to their culture of behavior which includes morals and ethics, as well as relatives and other parties

involved. closely related to the Berkarya Foundation's accounting process, namely: Mr. Siswono familiarly called Mr. Sis, Mr. Bahrudin, Mrs. Ning is the wife of Mr. Siswono and Gunawan, one of the children of the foundation that is sheltered from grade 3 to graduating from vocational school until now helping the Foundation in teaching activities for younger siblings -sister at the Foundation.

## 3. RESULTS AND DISCUSSION

### 3.1 Background of the BERKARYA Foundation

The BERKARYA Foundation "Blessings of the Orphans" was officially established in 2012 but the idea to establish a foundation was born in 2008. Through the thoughts of Mr. Siswono who is an Office Boy (OB) in the CKI company (Catur Karsa Inkrisuba) located in the District Paiton. Since then, Mr. Sis has been thinking and looking for ways to make his wish come true. So in the end he met his comrades in arms until now. Pak Sis told me that the process of realizing his dream was very unique. As follows:

*"At that time, when I was mopping, I saw my office friends. Surely their salary is higher than mine (with a light smile). Well... finally, every lunch break, I invite my friends to talk about my desires. And finally this... (while correcting his sitting position while strengthening his sitting position) Alhamdulillah, several friends support my idea, one of them is Mr. Bachrudin".*

Mr. Sis's statement proves that every good intention will have away. So he was able to find four friends in his office that he could fight with, namely: Mr. Bahrudin, Mr. Wahyu, Mr. Yusup, and Mr. Aryo. It was from the five of them that this foundation was finally formed, as well as the name of the foundation. According to Bu Ning's explanation, Mr. Sis's wife said:

*"Finding this work right in the kitchen... yeh, sir...? Karya stands for the blessing of orphans and poor families' (smiles at Mr. Sis, while remembering the moment when it was visible on their faces,) At that time I was making coffee for four these children because at that time they were still single and all were not married. They often play here to talk about all this already... (moving their hands in the spirit of telling stories) but now that after being married, only Pak*

*Bachrudin is active, the others come here very rarely, at least if there are events or other important things (smiles lightly)".*

From Mrs. Ning's statement, we know that to form something requires struggle and sacrifice in every process, which started in 2008 so that in 2012 or before it was officially established the founders of the Foundation had united their vision and mission as well as the programs to be implemented so that in 2021 the BERKARYA Foundation has 13 branches throughout Indonesia. Although the other pioneers are not very active in the foundation, Mrs. Ning understands her busy life because she is already married, this can be seen when she smiles when she talks about her comrades in arms.

### 3.2 Foundation Internal Control Style

Internal control needs to be done so that there is stricter supervision in an effort to prevent the occurrence of deviant behavior in an organization. Therefore, transparency and accountability are the main keys to the realization of effective control. So that researchers try to understand the Foundation's Internal Control from the point of view of Mr. Bachrudin and Mr. Sis as the originator and founder of the Foundation which is still active today. Their education and experience interacting with various people have instilled certain values that are reflected in their controlling style.

#### 3.2.1 Model parents

Pak Sis and other foundation founders consider the working foundation to be a family. They position themselves as parents of orphans and are considered as their own children. On the other hand, with the attention given, the children of the foundation feel that they have a parental figure. Gunawan (one of the foundation's children who started three elementary schools until he graduated from vocational school is still active in the foundation) commented:

*"(With a slightly lowered face, smiling lightly while chatting with the researcher). Since I entered the foundation every time there was business at school, Pak Sis or Bu Ning came to school to take care of it. Like taking report cards, paying tuition fees, taking uniforms, basically, he is a substitute for my parents".*

This is by what is happening in the life of the Javanese people. The father is a wise head and

strong protector for his wife and children, he guarantees their livelihood as well as strong support for them. A mother also helps provide ideas for making important decisions, about school choices, work or in critical times, in economic difficulties, natural disasters, mothers are the ones who support their families.

#### 3.2.2 Foundation internal control environment

The internal control environment of the founding family uses a family system, which means finding relatives with one intention and one goal. Because according to him when one family is all open and helps each other in achieving family goals. This view is very much in line with the concept of Javanese people's life, which in general they believe in the balance of the universe, including in their social environment to get life safety or what they often call, *memayu hayuning bawana*.

This is according to what Mr. Bachrudin said when he told about his intention and desire to join and establish a foundation:

*"Helping or caring for orphans is already recommended in the Qur'an, even there are many hadiths... you already know right? (smiling). Yes... as God's creatures, we want to carry out that command or suggestion. Anyway, we are bismillah with straight intentions in any case. Likewise with trying to form this foundation to become what it is today. It's not easy but with a straight intention it will be easy and there is always a way, the important thing is that the intention is straight first (while smiling with a definite nod)".*

The family has an important and big role in forming a great nation like Indonesia. As we know, the family is the smallest unit in society. As the smallest member of society, a family does not live alone but is interconnected with other families. So we can conclude that the family is a system consisting of its members who are interconnected and form a single unit. The family is a strategic vehicle for character education because most children interact daily in the family.

### 3.3 Cultural System, Foundation Internal Control

With the family system used by the BERKARYA foundation in its control, the founding family has several concepts that are used in the

effectiveness of the foundation's internal control, namely the concept of culture in which there are also religious or Islamic elements. The following are three concepts of the internal control system implemented by the foundation for the sustainability of the foundation's life, namely:

### 3.3.1 Berbudhi Bawa Leksana

*Berbudi Bawa Leksana* It means sincere feelings in heart and mind and keeping promises that have been said [11]. Like the founders of the foundation who had made a vow in their hearts from before the foundation was formed to always unite their main intentions and goals, namely to share happiness with orphans and poor people. Until now, this sincere intention has always been carried out and carried out by the founders of the founding family.

Sincerity for the Javanese people is also a belief that all that is owned by humans is only a gift from God and that ownership is also mortal. Without the pleasure of God, it is impossible for the person concerned to have it. Javanese people call it *Narima ing Pandum*, which means *narima* (receive), *ing pandum* (whatever is given). It turns out that the meaning of the expression *narima ing pandum* is quite deep. Namely, suggesting that we are aware of the reality that happened. Accept sincerely what is given or received.

This proverb is very much in line with what Mr. Bachrudin said to the researcher:

*"Our picture is only as a faucet (while moving his hand as if turning a faucet), that is, only as a liaison and distributor of orphans' property... because some of the assets we have belong to them right...(with a firm smile)".*

*Narima ing pandum* is a picture of the Javanese attitude of life that tends to be sincere, accepting what is. Mr. Bachrudin's expression is a form of inner despair in avoiding unwanted thoughts, feelings, and actions. However, the resignation here is not an acknowledgment of defeat or surrender, but rather as an effort to restrain oneself from bad influences or influences to do things that are less commendable.

### 3.3.2 Aja Dumeh

*Aja dumeh* is one of the cultural concepts used by the foundation in its internal control, which

means that humans do not act arrogantly, puff out their chests, always take personal and group benefits, and feel powerful [11].

*Aja Dumeh* means (don't be pretentious or just casually). Do not like to flaunt and use what you have to pressure, belittle, or insult others. For example, just *dumeh sugih* (don't think you're rich), then use your wealth to do whatever you want. However, these assets are not sustainable and can be lost at any time (no longer owned).

One example of Mr. Bachrudin with his current position and profession does not make him arrogant or arrogant. As he puts it:

*"Even those who are already in the highest position, we are taught to always look down, be careful, be careful if we slip, even fall into a plunging hole. Moreover, it is just a pseudo-position that is not visible, which is very prone to making people arrogant, ujub and riya".*

Mr. Bachrudin's thoughts are very in line with local wisdom that comes from Ki Ageng Suryomentaram's thoughts about the character in his work *kawruh begja* (science of begja) [11]. One of the teachings is that humans should not just act stupidly. Indirectly the concept of living just *dumeh* teaches us about simplicity in life or not being adventurous so that from this concept it is hoped that life will be peaceful. And this serenity is the fruit of what is called a sense of *begja*, feeling happy and happy. Thus humans are expected to be able to research and correct themselves.

### 3.3.3 Setya Wacana

*Setya wacana* is the concept of internal control of the working foundation which has the meaning of conformity of actions with spoken words [11], or what we often call honesty.

Honesty or honesty means that what a person says will be following his conscience. Honest can also be defined as someone pure in the heart from acts that are prohibited by religion and law [19]. People who keep their promises or fulfill their abilities, both those who have been born in words and those who are still in the heart (intention) can also be said to be honest. Meanwhile, for people who can not fulfill their intentions means lying to themselves. So the intention that has been born in words if not fulfilled can be called a lie.



Javanese society highly values honesty. Everyone should be able to learn to be honest because honesty can bring peace of mind, eliminate fear, make people firm, and most importantly bring justice. Thus, an honest attitude must be based on high moral awareness, acknowledge the existence of equal rights and obligations, and have a fear of making mistakes and sins. Moral awareness is awareness about oneself in seeing good and evil, what is lawful and unlawful, what can be done, and what cannot be done. And herein lies the specification between humans and animals.

The foundation's internal control highly upholds honesty as their guide in carrying out the mandate from God Almighty. Because with honesty, there will be mutual openness within the family of the foundation and other related parties. So that all small and large activities can be known by the wider community. One of them is by uploading all activities on the foundation's official website.

As for other examples, such as the need for shoes or school bags, if they see a child's bag that has been damaged, they immediately ask and collect data after that, then the data is given to Mr. Bahrudin, after a few days the items that have been recorded are delivered to the foundation or in the form of the money that later Mr. Siswono and his wife will shop for the children's needs [10]. Mrs. Ning also explained that:

*"This matter is handled with a very easy, flexible and transparent process, the important thing is that we record all transactions".*

Transparency is not only carried out to the wider community or external parties of the foundation but is prioritized for the internal foundation of the foundation. With modern technology in this era, openness is easy to apply even though they are far from each other. As stated by Mr. Bachrudin:

*"Each branch also has its organizational structure, so every time there is an activity they seek their funds...(nodding). If we don't have enough funds, we will subsidize it.. Anyway, we always communicate. So that all foundation activities can run smoothly, even though we are far apart."*

Mr. Bachrudin always makes sure that all the foundation teams are always open in all things

and the smallest activities that occur at the foundation. Communication is the main key in a team to avoid misunderstandings in order to achieve goals.

### 3.4 Accounting and Finance Procedures

All forms of compensation in the form of receiving money from donors will be sent directly to the account number owned by the Berkarya Foundation. All in the name of Mr. Moh Bachrudin. However, other forms of assistance can be submitted directly to each branch of the foundation. As explained by Mr. Bachrudin regarding the financial system at the foundation:

*"All forms of assistance can be directly submitted to each of the closest foundations, but for assistance in the form of funds or money from donors directly sent to my account, the foundation only has that one account..(while raising his finger with the number one) so for all foundation branches, yes. only that one account. There are even donors who are from abroad (smiling lightly), I know because the donor must first confirm after sending so that we know for sure the donor data. But yes, many suddenly send without confirmation, so I need to check the delivery address to the bank (smiles again while shaking my head)".*

As one of the founders of the foundation who is still very active for the foundation, as well as an obligation he has carried from the time the foundation was started, even though he is busy working and on the other hand, has to take care of his family, Mr. Bachrudin continues to try to carry out and fulfill his responsibilities to the foundation. This can be seen in the way Mr. Bachrudin explained to the researcher and when he smiled while shaking his head lightly.

Every expenditure and income of foundation funds will be recorded directly by the treasurer. As for the financial procedures at the foundation, the Orphan Family BERKARYA Team will determine the minimum cost (basic needs) for the needs for the next month and create a target movement profile that will always be updated on the foundation's website. After that, the foundation team will distribute the compensation that has been given by donors, foster siblings, or agniya' within a certain period (per month or every three months) to foster siblings (orphans/dhuafa). According to Mr. Bachrudin's explanation:

*“Everything already has a treasurer.. basically all transactions, expenses, and even the smallest income are written by the treasurer so that it is clear. Indeed, there is already a special one, I pointed to the person (with a smile). And each branch must also write down their expenses and inputs, (while brewing a drink in front of it)”.*

In writing the bookkeeping of financial statements, the foundation does not use a complicated method but uses a simple but clear and easy-to-read, and understandable financial statement recording. As stated by Mr. Bachrudin:

*“Yes... the point is, we don't need to write anything complicated, if it's too complicated, we're lazy to write later (laughs), it's simple... Just keep it simple... the important thing is to be clear right...(smiling)”.*

Mr. Bachrudin does not apply a complicated and rigid accounting system for financial statements. However, with simple and accountable writing. This is very evident in the expression on his face when he laughed lightly. Pak Bachrudin feels the importance of recording every transaction made by the foundation, including all branches. He also needs to be careful in choosing a treasurer, this is illustrated by his explanation of choosing the person he will appoint as treasurer.

#### 4. CONCLUSION

This study proves that internal control is very important for the survival of an entity and establishing an effective internal control is not as complicated as most people imagine.

BERKARYA Foundation in implementing its internal control uses the concept of their culture as a Javanese society. The founders of the BERKARYA family believe that to start any activity or deed it must be based on a straight intention, with a straight intention it will create smoothness in every process to carry out that intention. A strong foundation will strengthen a building that is built, interpreting the presence of God in the human heart will bring it to a noble character/akhlakul karimah that will lead humans to their basic nature as moral beings. These characteristics are manifested in the ethics of Javanese life.

Furthermore, the system they implement to facilitate the path of righteous intentions, the family of the foundation implements their family

and cultural system so that the concept of internal control applied by the family of the foundation is *berbudi bawa lekšana, aja dumeh* which emphasizes simplicity, and *setya wacana*. It is common knowledge for all of us that simplicity is an attitude of Javanese life. This is reflected in the daily life of the Javanese people, they tend to live their lives in simplicity.

Openness in managing an entity is very important to avoid errors in asset and financial statements. Therefore, it requires openness to all internal and external parties so that there is no management misappropriation and mutual trust can be created.

So referring to internal control with a cultural system can make us have integrity and avoid arrogance which is very influential in the occurrence of fraud or fraud that often occurs.

#### DISCLAIMER

The products used for this research are commonly and predominantly use products in our area of research and country. There is absolutely no conflict of interest between the authors and producers of the products because we do not intend to use these products as an avenue for any litigation but for the advancement of knowledge. Also, the research was not funded by the producing company rather it was funded by personal efforts of the authors.

#### COMPETING INTERESTS

Authors have declared that no competing interests exist.

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