



Eradicating Corruption Requires Ethics, Religion And Love As Basic Capital For Accountant

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Abstract. *Corruption has become a serious problem that threatens national stability and progress. Transparency in identifying corruption is becoming increasingly important. This article explores the importance of ethics, religion and conscience as fundamental tools for citizens in efforts to fight corruption. With ethics, religion, and its implications for national and regional government. Ethics strengthens professional integrity, while religion provides moral guidance. Love for the profession, company, and community is also an important motivator for living a life of integrity. Through a combination of these factors, trust can become an effective agent of change in preventing corruption. Helping build a more just, transparent and integrity society by maintaining ethical, religious and loving values in business and accounting practices. Thus, strengthening these values in the accounting profession will have an important positive impact on the progress and prosperity of the nation and state.*

Keywords: *Corruption; Ethics; Religion; Love*

BACKGROUND

Corruption is an act of abuse of power to gain illegitimate personal gain. However, it is important to realize that the more fundamental aspects of society, such as religion, ethics, and love, have a tendency that is not suitable for fighting social ills. Those aspects of society that are more basic ones, such as religion, etiquette, and love, have a tendency to be unsuitable for fighting social ills. In a society based on principles based on strong ethics, moderate religious beliefs and open communication with each other. Corruption can be dealt with more effectively. Strong ethical principles, moderate religious beliefs, and open communication with each other, corruption can be dealt with more effectively.

Ethics is a moral foundation that guides people's behavior in social interactions. When individuals and organizations adopt ethical values such as moral integrity, honesty, and responsibility, their vulnerability to corruption will decrease. honesty, and responsibility. They become less vulnerable terhadap korupsi. Etika menciptakan landasan kokoh untuk honest and transparent actions, and encouraging participation in just and sustainable d Apart from that, religion has an important role in shaping individual character and experiences in society. Education often emphasizes religion, values such as solidarity, justice and mercy. In the context of corruption, this can be a useful tool to prevent society from committing immoral and destructive acts. Religious beliefs motivate individuals to act in accordance with the moral

principles established by them. A useful tool to prevent people from acting immorally and destructively..evelopment.

No less important, conscience, whether in the sense of a sense of conscience towards the state, fellow human beings, or towards one's own family, encourages individuals to act honorably towards one another, towards a country, among people, or towards one's own family. Encourages individuals to act honorably towards one another. Respect for the nation inspires citizens to actively participate in building and upholding the integrity of public institutions.. Conversely, compassion for fellow humans inspires altruism and generosity to share, reducing social tensions that can lead to corruption. For this to progress, it is necessary to ensure that every individual obeys the law in an orderly and transparent manner

Realizing the importance of ethics, religion and morality in eradicating corruption, we can see that efforts to eradicate corruption are not only a moral obligation for every member of society, but are also an obligation of the government or legal organizations regarding ethics, religion and morality in eradicating corruption. By upholding these principles, we can work together to create a more harmonious, resilient and resilient society, every day.

THEORETICAL STUDY

The Role of Ethics in the Accounting Profession:

According to Hidayat (2022) Ethics from a religious perspective is an integral part of religious practice which reflects holiness, truth and justice.

Ethics refers to the moral principles that shape individual behavior. In the field of accounting, integrity is very important because accountants are always careful in maintaining the integrity of the company's financial information. Ethics helps prevent powerful corruption such as manipulating currency exchange rates or using company funds in exchange for personal gain.

Accounting ethics are a set of principles and procedures that must be followed by accountants to protect the public interest, ensure financial integrity, prevent embezzlement, and foster public trust in accounting professionals (Bahri et al., 2022).

According to Ashari & Boediono (2020), emphasizing the importance of integrity and persistence in preventing corruption in the accounting field. Professional ethics serve as guidelines for employees in overcoming moral dilemmas and avoiding unethical behavior in corrupt practices

Some aspects that may be included in the 2020 Code of Ethics for the Accounting Profession according to the IAI are:

1. Integrity: Demanding Accountants are expected to behave with integrity in all their professional interactions. They must recognize conflicts and ensure that the information shared is accurate and complete.
2. Objectivity: Requires accountants to remain neutral and impartial in the financial assessments and reports they produce. They should avoid personal or external influences that could affect their judgment.
3. Competence and Professionalism: Accountants are expected to have sufficient knowledge and skills to carry out their duties carefully and on time. They must continually improve their skills through ongoing education and training.
4. Confidentiality: Emphasizes the importance of maintaining the confidentiality of information obtained during professional practice. Accountants must ensure that sensitive or confidential information is not disclosed to unauthorized parties.
5. Social Responsibility: Underscores the responsibility of accountants to society and the environment in which they operate. They must consider the social and environmental impacts of their decisions and actions.

Therefore, according to Agustia (2021), ethics plays an important role in ensuring that accountants comply with the code of ethics and professional standards, as well as in improving the quality of financial reporting.

Religion and Ethics in Accounting:

According to (Umar, 2021), he emphasizes that religion is a source of moral norms and values that regulate human life. For him, religion also provides instructions on how to live in line with God's will.

For society, religion provides a strong moral base. Moral values such as integrity, honesty and justice are taught in religion and can shape a person's character and encourage them to live according to their values and give them enthusiasm to live according to their values. that value. Because many religions emphasize the importance of social justice and morality for everyone, religion can also be a source of inspiration for eradicating corruption

Belief, obedience, appreciation, knowledge and implementation are some of the important components of religiosity related to religious teachings. Meaningfulness of life is a person's level of awareness about how much they can develop and actualize their potential and abilities, as well as how far they have succeeded in achieving their life goals to give meaning and meaning to their lives. Based on this argument, a higher level of religiosity will reduce a

person's level of rationalization because they are used to internalizing religious teachings in everyday life. Cognitive dilemmas will reduce or increase a person's justification or rationalization before taking actions that lead to crime or accounting fraud. If a person's level of rationalization decreases, the tendency to commit accounting fraud will also decrease.

The Influence of Love on Profession and Justice:

According to Hidayat (2022), love in the profession can be seen as loyalty and strong dedication to the chosen job, taking into account the moral values contained in religious teachings.

A strong love of opinion towards the profession, the business world, and the general public, is also an important factor in preventing corruption. An accountant who understands the negative impact of corruption on a company's reputation and the economic well-being of society in general will be more likely to act honorably and with integrity. The reputation of a company and the economic well-being of the general public will be more likely to act honorably and with integrity.

According to Ali (2020), employees who have a strong sense of responsibility for their profession consistently uphold integrity and do not engage in corrupt practices that are detrimental to society as a whole. They consistently uphold their obligations to their profession, with integrity and refrain from being involved in corrupt practices that are detrimental to society as a whole. So the influence of love for profession and justice can be interpreted as follows:

Influence of Love on Profession:

1. Love for the profession can motivate someone to give their best in their work, because they feel emotionally connected to the work they do.
2. Love for the profession can also produce high levels of job satisfaction, because individuals feel that they are doing something meaningful and in line with their values and interests.

Influence of Love on Justice:

1. Love for the profession can also influence how individuals treat other people in the work environment, including in terms of fairness. They may tend to treat others fairly and respect their rights.
2. Love for the profession can also encourage individuals to act with integrity and honesty, which is an important aspect of fairness in the workplace.

Eradicating Corruption as a Sign of Love for the Motherland

According to Habsari et al. (2022) Whereas, eradicating corruption is a real form of love for the country because corruption damages morals, hinders development, and harms society at large. In his view, fighting corruption is a real manifestation of loyalty to the state and society. Meanwhile, according to Hamka Haq (2022), eradicating corruption is an integral part of efforts to build a strong and dignified country. In his view, love for the homeland encourages individuals to fight corruption because it aims to protect common interests and the future of the nation.

For this reason, eradicating corruption is a manifestation of moral and ethical responsibility for every citizen. In his view, love for the homeland encourages individuals to become agents of change in fighting corruption in order to create a more just and dignified society..

RESEARCH METHODS

Through literature analysis, empirical and theoretical research that has been carried out in this field can be studied. Can start a thorough investigation into the relationship, between ethics, religion, conscience, among anti-corruption efforts in the professional environment. Ethics, religion, conscience,.. This will provide further understanding regarding research that has been completed and potential knowledge gaps. The use of a Systematic Literature Review (SLR) is a method that involves the process of identification, research, evaluation, and interpretation of all previous research findings. with the aim of answering the research questions that have been set.

The SLR (Systematic Literature Review) method relies on various online applications such as Google Scholar, Mendeley, and other platforms to collect relevant references. This literature review article utilizes data sources from articles published over the last five years from 2019 to 2024.

RESULTS AND DISCUSSION (Level 1 subtitles)

Discussion result

According to Literature, Review:

1. Name : (Suhartini et al., 2019).

Title: Accountants with a National Defense Spirit Empirical Study of Undergraduate Students at the East Java "Veteran" National Development University

Research result:

Factors that encourage students to commit academic fraud include their ignorance of research methodology, which encourages them to create theses for others, and the fact that lecturers often model the same questions, so that students have the opportunity to copy them.

2. Name : (Septyan & Mintoyuwono, 2023).

Title: Hacking Accounting Education Practices that Defend the Nation

Research result:

State defense accounting must understand its essence, meaning that local culture must become the accounting standard. Accounting education does not just meet market needs, but must produce greater profits for the Indonesian people and inspire a sense of nationalism and loyalty to the struggle of national heroes.

3. Name : (Ashari & Boediono, 2020).

Title: Understanding National Defense in Accounting Practice.

Research result:

In accounting, "defending the country" means acting honestly, according to the rules, being responsible, avoiding corruption, and managing profits, and maintaining a professional code of ethics.

4. Name : (Bahri et al., 2022).

Title: The Role of Accounting in Indonesia's Economic Development in the New Normal Era.

Research Results: Accounting is very important for the economy, all financial decisions must be based on accounting information. As a result, accounting has become a job that is really needed in the economic world, both before the pandemic and when the new normal begins.

5. Name : (Cantika Ardhiana Novita & Ayu Wilasittha, 2022).

Title: Professionalism of Millennial Accountants with National and State Conscious Character in the Era of Disruption

Research Results:

To become a professional millennial accountant, you must have good soft skills so that the knowledge and skills they have can provide prosperity and comfort for themselves and where they live.

6. Name : (Habsari et al., 2022).

Title: Professionalism of Accountants as a Supporting Component of National Defense in Building the Country

Research result :

Indonesian accountants as a supporting component can provide maximum contribution in building a glorious and prosperous Indonesia.

Ethics as the Foundation of the Accounting Profession:

Ethics is a key role for setting integrity standards in practical accounting.

The importance of ethics in accounting practice as a basis for integrity and transparency in the presentation of financial reports. According to Indarawati, (2021) ethics is a solid foundation for the accounting profession to ensure compliance with applicable standards and regulations. Ethics helps ensure that accounting practices are carried out with integrity, transparency and high moral considerations, which in turn will strengthen public trust in the accounting profession.

Religion as a Moral Guide:

That religion has an important role in guiding the moral behavior of individuals and society, that religious values and teachings can be a relevant moral guide in everyday life. According to Hidayat (2022) that religion teaches universal moral principles that are relevant in various life contexts, including social, economic and political relations, whereas according to Azra (2020) religion not only provides moral guidance, but also functions as a source of inspiration and motivation for individuals to act in accordance with the values of goodness, justice and love. Darling.

For believers, religion provides clear moral guidance, moral guidance for living a life of integrity. Religious education often emphasizes the need for morality, integrity, and benevolence in all aspects of life, including business and diplomacy. Religion has the ability to support believers in strengthening and preventing corrupt practices

Love as Motivation to Act with Kindness:

According to Hamka Haq (2022) love as a motivation to act with kindness can be found in moral values and religious teachings which teach compassion, justice and devotion to fellow humans and the country in general. A strong action to uphold integrity is a strong sense of responsibility or morality towards the profession, company and society. A person who knows the negative impact of corruption on a company's reputation, public trust and economic stability will be more likely to act honorably and with integrity.

An accountant can be an agent of change in reducing corruption by integrating corruption with ethics, religion, religion and conscience as a fundamental mode. Not only do they carry out their professional duties with integrity; they also serve as an example for others

in assessing morality and judgment in business practices. A population that respects and upholds these laws provides more opportunities to fight and limit corruption (Septyan, 2023)

CONCLUSIONS AND RECOMMENDATIONS

With ethics, religion, and love for God, the profession, the nation, and the state, accountants can help fight corruption. Therefore, increasing ethical awareness and knowledge of accountants is needed, and accountants must develop from their work only as administration or note taking to become accountants who are loyal to their profession and more independent in their implementation. So it can be concluded that:

1. **The Role of Ethics:** Ethics has a crucial role in accounting practices and also in efforts to eradicate corruption. As the basic capital for accountants, ethics guides them to act with integrity, transparency and honesty in presenting financial information and carrying out their duties.
2. **Influence of Religion:** Religion provides a strong moral foundation for individuals, including accountants, to act in accordance with the principles of justice, truth and social responsibility. Religious teachings teach the importance of fighting corruption as a form of devotion to God and the public good.
3. **The Role of Love:** Love for the profession, homeland and moral values is a strong motivation for accountants to act with kindness and fight for integrity in accounting practice. Love for truth and the common good drives them to oppose corrupt practices and ensure adherence to moral principles.
4. **Eradicating Corruption:** By integrating ethics, religion and love as a basis, responsibility has a significant role in efforts to eradicate corruption. They are at the forefront in ensuring that financial information is presented honestly and transparently, as well as in disclosing corrupt practices that are detrimental to the public interest.
5. **Challenges and Hope:** Although the importance of the influence of ethics, religion, and love in eradicating corruption is acknowledged, challenges still exist in implementing them consistently and effectively. However, with an awareness of moral values and a commitment to acting with integrity, accountants can be effective agents of change in fighting corruption and establishing good governance in various sectors.

Thus, the influence of love, religion and ethics as the basis for accounting plays a key role in efforts to stop corruption and create a business and social environment that is fairer, more transparent and has integrity.

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