

Auditor with the Javanese Characters: Revealing the Relationship towards Its Client

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Abstract : Negative issue about the relationship between auditors and clients often heard. It arises in view of the rise of a variety of phenomena resulting from the audit practice of greed and do not appreciate the independence of the audit profession and professional code of ethics. It is a logical consequence of the practice of capitalism in accounting. The purpose of this paper would like to uncover the existing auditing practices in Indonesia, especially Java, which is associated with a strong influence of Javanese culture with reluctant/"shy", politely, "legowo", "ngemong" friendly, "not mentholo", "tepo seliro", "ngajeni", "acquiescent". The method used by interpretive approach that emphasizes the role of language, interpret and understand and see social reality as something other than a label, name or concept. Auditing practices in each country has a culture that will affect the standard set by those regulatory standards although there has been an adaptation of IAS. In Indonesia the majority of parties dominated by Javanese racial regulators, so Java culture is embedded in every audit practices thus conditions in Java requires auditors to behave like that, sometimes interfere with standard Java code of conduct that must be executed by an auditor. Auditors who live in Java have the characters of Javanese culture that is hard to avoid in the audit practice. However, in practice, the auditor still are relevant in their profession.

Keywords : auditors, java, character, profession, code of ethics, client

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