

Culture of Ewuh Pakewuh dan Skeptisisme Profesional Does It Matter?

Theresa Corina Arvi Batista¹, Nuritomo², Totok Budisantoso³

¹ Universitas Atma Jaya Yogyakarta

Corresponding: totok.santoso@uajy.ac.id

Abstract

The intention of this study is to examine the impact of ewuh pakewuh culture (Javanese culture) on the professional skepticism. Professional skepticism provides the foundation for decision-making when conducting an attestation engagement. On the other hand, ewuh pakewuh culture may impair or even increase the capability to maintain skepticism. This culture presents the dynamics on auditor's engagement. The research data were obtained by distributing questionnaires to accounting students who had enrolled on auditing and auditing practice courses. The total sample used was 100 accounting students. Using simple linear regression, the results surprisingly show that ewuh pakewuh culture had a positive effect on the professional skepticism. The results also prove that the ewuh-pakewuh culture has a positive effect on the search of knowledge and suspension of judgment and has no effect on the questioning mind.

Keywords: Ewuh Pakewuh Culture, Professional Skepticism, Auditor, Engagement

INTRODUCTION

In 2018, the Public Accounting Firm Satrio Bing Eny & Partners (Deloitte) was sanctioned by the Financial Professional Development Centre (PPPK) for indicating violations of professional standards in conducting a general audit of the 2012-2016 financial statements of client PT SNP Finance. PPPK found that one of the factors that triggered this violation was the auditor's lack of professional scepticism during the audit of SNP Finance's financial statements. In other words, the auditor allegedly failed to exercise due care so that material information in the financial statements that should have been discovered and disclosed went unnoticed during the audit engagement process. In the auditing process, Tuanakotta (2010) states that there are several attitudes that auditors must have in collecting audit evidence. These attitudes are independent, objective, and sceptical. Professional scepticism is defined by ISA 200 as an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatements, whether caused by fraud or error, and an important assessment of audit evidence.

There are 3 factors that affect the professional scepticism of an auditor (Nelson, 2009). The three factors are incentives, traits, and knowledge. In accordance with the science of cultural anthropology, Ihromi (2006) wrote that a person's personality / character can be formed from his childhood experiences (for example, from the values / culture that developed in society), so that it can be one of the shapers of a person's character. Individuals are interconnected with other individuals in their group. Through the process of socialisation, individuals learn the values and norms that apply in their group. Through this process, an individual's identity is formed. Individuals with all their personalities are a product of their interactions with the society around them. Personality can be interpreted as an essential trait reflected in a person's attitude that distinguishes him from other people. Every individual has a personality that is different from one another. This is influenced by several factors, including heredity, physical environment, group experience, unique experience, and culture.

Javanese ethnicity is one of the largest ethnicities in Indonesia. According to Suseno (2003), Javanese people in their daily lives have two principles, namely the principle of harmony and the principle of honour. These two principles are used to avoid social conflict in society. This principle then gave birth to the ewuh-pakewuh culture among the Javanese. Javanese people are known to have subtle words and never express their dislike for something they do not like. In carrying out orders, Javanese people are also considered taboo to say no. This is stated in Serat Wuruk. This is stated in Serat Wuruk Respati, which is a letter from Sri Sultan Hamengkubuwono

V that talks about the behaviour of Javanese people (Sumiyardana, 2017). In daily life, it is also emphasised that one should not hurt others. If auditors uphold this belief and try to avoid conflict with management, auditors' professional scepticism will be reduced.

One example of the negative influence of ewuh-pakewuh culture in HR science itself, ewuh-pakewuh culture can affect human resource management to be less firm and firm (Soeharjono, 2012). If HR management does not have clarity and firmness, then increasing employee competence is always left behind. In the field of auditing, this culture can reduce the assertiveness of auditors in collecting audit evidence. If the auditor cannot collect sufficient audit evidence, the auditor's opinion becomes irresponsible. Auditor statements that are not supported by strong evidence can cause harm to many people or agencies. In addition to the principle of harmony, which is the main foundation of Javanese daily life, the principle of honour also has an impact on the culture of ewuh-pakewuh. If the culture of harmony can lead to a lack of firmness in attitude, this culture of honour gives a different meaning. Javanese people tend to try to maintain their honour, so they are believed to have a high precautionary attitude to avoid mistakes that could lower their honour in the future.

Through this research, the author wants to focus on nature as a factor that influences auditor scepticism. This study will answer the fundamental question in this research, namely does ewuh-pakewuh culture affect auditor professional scepticism?

Professional scepticism is an attitude (attitude) that is always questioning (questioning mind) and an important (critical) assessment of audit evidence (critical assessment on audit evidence). In ISA 200, professional scepticism is translated as an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatements, whether caused by fraud or error and a critical assessment of audit evidence. In addition, Nelson (2009) defines professional scepticism as a sense of doubt about the truth of an assertion. From several definitions given by experts, it can be concluded that scepticism includes a questioning / vigilant attitude and an important assessment of audit evidence about the truth of an assertion.

Professional scepticism is an attitude (attitude) that is always questioning (questioning mind) and an important (critical) assessment of audit evidence (critical assessment on audit evidence). In ISA 200, professional scepticism is translated as an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatements, whether caused by fraud or error and a critical assessment of audit evidence. In addition, Nelson (2009) defines professional scepticism as a sense of doubt about the truth of an assertion. From several definitions given by experts, it can be concluded that scepticism includes a questioning / vigilant attitude and an important assessment of audit evidence about the truth of an assertion.

With various definitions that have been made by several experts, Hurtt (2010) tries to provide several characteristics of professional scepticism including questioning mind; maintaining judgement until there is sufficient evidence as a basis for making conclusions (suspension of judgment); desire to find out about curiosity or interest in finding out more about something (search for knowledge); interpersonal understanding; objective in evaluating audit evidence (autonomy); and believe in their own abilities (self-esteem).

Pakewuh in Javanese culture, when translated into Indonesian, means almost the same as shame and embarrassment. However, it is not embarrassment in the form of an adjective, but embarrassment due to circumstances. Tobing (2010), gives an example of pakewuh in everyday life when someone says "Wow, I'm pakewuh karo pak anu..." (the implicit meaning may be that because too much kindness has been received from someone to us, the person becomes reluctant to meet or express something to that person). This is one illustration of the sense of pakewuh in Javanese daily life and has become a culture because it is often done. This is deeply rooted in the formation of a mindset, becoming a habit so that the pakewuh culture is formed (Sardjono, 1999).

Koentjaraningrat (1984) formulated that the characteristics that must be possessed by Javanese people are

refinement of appearance, taste, and sensitivity of feelings. Koentjaraningrat (1984) explains that there are various feelings that determine the behaviour of Javanese people in their social relationships. Some of these feelings are aji (respect), ajrih (fear), isin (very embarrassed), pekewet (very reluctant). The behavioural principles of isin and pekewet contain the principle of harmony between individuals and society, so that individuals are under pressure to always control their spontaneous impulses to conform to various priorities (Suseno, 2003). The concept is then passed on to each generation through education. Javanese cultural moral education places great emphasis on self-control, discipline, and obedience to the group by adjusting behaviour so that if the behaviour is not in place, then someone will be said to be ora Jawa or if the culprit is a child, it will be called dhurung Jawa (Koentjaraningrat, 1984).

Javanese society is keen to maintain group harmony and tranquillity. Javanese are very controlling of their feelings, keeping the peace for the creation of group peace and harmony (Koentjaraningrat, 1984). According to Suseno (2003), Javanese people have two principles in social life in society. These are the principle of harmony and the principle of honour. The principle of honour for example is like the speech of Javanese society, there are four divisions of language namely ngaka, ngaka alus, krama madya and krama inggil. For the principle of harmony itself, it can usually be seen from the attitude of Javanese people who are always friendly to each other (greeting when meeting), to maintain interaction with each other.

Related to the concept of harmony in Javanese culture, Suseno (2003) argues that the culture of harmony is intended to avoid conflict, while the principle of honour will lead a person to speak and act in accordance with the desire to subdue his degree. These two principles have resulted in the emergence of an ewuh-pakewuh culture among Javanese people. Ewuh-pakewuh itself is often interpreted as a feeling of reluctance towards someone. Javanese people tend not to describe directly what they feel or think (Koentjaraningrat, 1984). In addition, Javanese people tend to dislike making people around them feel uncomfortable.

The culture of criticism in Javanese society is also still considered a confrontational attitude, an anti-harmony attitude so that Javanese people who hold the pakewuh culture try to use subtle ways so as not to offend others. For example, the expression ngono yo ngono ning ojo ngono, which can be interpreted as "so yes so but don't be so". The sentence is a form of expression to convey discomfort that tries to be made in such a subtle way so as not to offend the person who is the object of conveying discomfort. This culture will never be erased. The difficulty of erasing this culture is due to its hereditary nature that has been passed down from generation to generation (Suwondo et al., 2003).

Ho et al. (2015) who examined the influence of guanxi culture (similar to ewuh pakewuh culture in Java) in China on scepticism found that guanxi belief has a positive influence on search for knowledge and suspension of judgment but has no significant effect on autonomy and questioning mind. In addition, Ho et al. (2015) also found that guanxi behaviours have no effect on search for knowledge, suspension of judgment, autonomy and questioning mind. Ying and Patel (2016) conducted a comparison of accounting students from China who continued their studies in Australia and found that accounting students from China who continued their studies in Australia had higher independence, interdependence, and lower self-construal than their colleagues who continued their studies in China. More independent subjects tend to be less sceptical than interdependent subjects in evaluating audit evidence provided by clients. Ying and Patel (2016) stated that in addition to different knowledge transfer, there are cultural elements that have an impact.

There are several studies that support culture as one of the factors that can influence auditors' professional scepticism. Ho et al. (2015), examined the implications of guanxi culture on the professional scepticism of accounting students in China. In Mandarin itself 关系 (gūanxi) can be translated into Indonesian as relationship. In their research, Ho et al. (2015) found that guanxi beliefs have a positive influence on search for knowledge and suspension of judgment but have no significant effect on autonomy and questioning mind, while guanxi behaviour has no significant effect on search for knowledge, suspension of judgment, autonomy, or questioning mind.

China is a country that has a high-power distance, which means that Chinese people accept authority and decisions from superiors (Ho et al. 2015). In addition, research from Ying and Patel (2018), confirmed that accounting students from China who continue their studies in Australia have higher independence. More independent subjects tend to be less sceptical than interdependent subjects in evaluating audit evidence provided by clients. This study supports Hurtt's (2010) statement that a person's scepticism can be affected by the situations and conditions experienced by the individual. According to Yang (2001), long-term relationships must be nurtured and maintained through reciprocal feelings and material support, and this will lead to conflict avoidance. This can be an obstacle to professional scepticism because it is above the law and involves providing material benefits reciprocally to maintain feelings.

In Java, people highly value the principles of harmony and honour in their daily lives. Not only in action, this *ewuh pakewuh* culture is also often included in business, politics, and other aspects. According to Suseno (2003), for people who uphold Javanese culture, they avoid conflict in their lives. Javanese cultural education places great emphasis on self-control, discipline and obedience to the group by adjusting behaviour, if behaviour is not in place, then someone will be said to be *ora Jawa* or if the culprit is a child it will be called *dhurung Jawa* (Koentjaraningrat, 1984).

Based on a certain way of thinking, Javanese people see the value of respect and harmony as very important and valuable in their interactions with others. Because Javanese people dislike conflict in their lives, an *ewuh-pakewuh* culture has developed to maintain the principles of harmony and honour. On the one hand, the principle of harmony can lead to a reduced scepticism due to high shyness, but the need to maintain honour can lead to high scepticism in anticipation of big and embarrassing mistakes in the future. Based on this, the hypotheses proposed in this study are:

Ha: Ewuh-pakewuh culture affects professional scepticism.

RESEARCH METHOD

This research will use primary data. The data collection technique in this study was obtained by distributing questionnaires to research samples who were deemed to have the capability to provide information on the variables under study. The questionnaire in this study will adopt 2 questionnaires developed by Ho et al. (2015) cited from Hurtt (2010) and Soeharjono (2012) to measure professional scepticism and *ewuh-pakewuh* culture. The first part of the questionnaire consists of 24 questions that will measure students' level of *ewuh-pakewuh*, and the second part consists of 11 questions that will measure students' professional scepticism.

Hurtt (2010) stated that the three main dimensions of auditors in evaluating evidence are questioning mind, suspension of judgment, and search for knowledge. In this study, the autonomy dimension is omitted because students have never evaluated audit evidence in real life and in the auditing practicum course, students have never made a conclusion in the process of evaluating audit evidence.

The sampling method used in this research is purposive sampling method. The samples to be selected in this study are accounting students of Atma Jaya Yogyakarta University with the criteria (i) active undergraduate students of Accounting Study Program, Atma Jaya Yogyakarta University; and (ii) have taken Auditing 2 and Auditing Practice courses. These students are believed to have gained good knowledge about the professional scepticism of an auditor. All students other than Javanese ethnicity can fill out this questionnaire because the researcher assumes the existence of cultural assimilation in each individual student at Atma Jaya University Yogyakarta.

The following is a summary of the operationalisation of this research variable:

Table 1. Variabel Operasional

Variabel	Concept	Indicators	Scale
Professional scepticism (Y)	Professional scepticism is "an attitude that includes a questioning mind, alertness to conditions that may indicate possible misstatements, whether caused by fraud or error, and a critical assessment of audit evidence." (ISA 200, 2010)	<ul style="list-style-type: none"> • Search of Knowledge - Desire to continue seeking knowledge • Suspension of Judgment - Informed and unhurried decision-making • Questioning Mind - The mind that keeps questioning things 	Likert
Ewuh Pakewuh Culture (X)	Ewuh pakewuh culture is an attitude of reluctance/reluctance and upholds respect for superiors or seniors (Soeharjono, 2012).	<ul style="list-style-type: none"> • Individualism - Associated with the integration of the individual into the main group • Power Distance - Related to different solutions to the basic problem of human inequality • Uncertainty Avoidance - Associated with the level of stress in a social environment facing an unknown future • Masculinity - Related to the division of male and female emotional roles • Mastery - Mastering, organising, and changing the natural and social environment to achieve shared or personal goals • Harmony - Harmony with the world as it is • Embeddedness - An entity embedded in collectivity • Autonomy - The individual is seen as an autonomous person 	Likert

RESULTS AND DISCUSSION

The research was conducted to examine the effect of ewuh-pakewuh culture on the professional scepticism of accounting students as prospective auditors. Research data were collected through distributing questionnaires to 100 students. The analysis method consists of descriptive analysis, simple linear regression test analysis. Before testing, the researcher tests the instrument first. needed to find out whether the measuring instrument to be used in. The instrument testing technique in this study consists of validity and reliability tests. The entire preliminary test has passed.

Descriptive Analysis

Descriptive analysis is used to analyse or describe all the data collected. The results of the descriptive analysis that has been carried out are as follows:

Table 2 Descriptive Statistics

Description	Mean	Max	Min	Standard Deviation
Ewuh Pakewuh Culture	3,2	4,63	2,42	0,417
Professional scepticism	4,03	5,00	2,82	0,447
Search of Knowledge	3,97	5,00	2,25	0,62
Suspension of Judgment	4,13	5,00	2,50	0,58
Questioning Mind	3,97	5,00	2,67	0,51

Source: Data Processing Results

The results of descriptive analysis show that the average (mean) of each variable is > 3 which means that the level of ewuh-pakewuh culture in accounting students when calculated from a scale of 1 - 5 is 3.2 (tends to be neutral) and professional scepticism in accounting students when measured from a scale of 1 - 5 is 4.2 (tends to be high). From the standard deviation, we can know the mean for ewuh-pakewuh culture varies around 41.7% and professional scepticism varies around 44.7%.

Hypothesis Testing

From table 3 below, the results of the simple linear regression test, ewuh-pakewuh culture has a positive effect on professional scepticism. These results support the research hypothesis which states that the ewuh-pakewuh culture has a positive effect on the professional scepticism of auditors. Furthermore, the researcher tried to test ewuh-pakewuh culture on the components of professional scepticism and found that ewuh-pakewuh culture has a positive effect on the search for knowledge and Suspension of Judgment, while the Questioning Mind has no effect. Overall, the results support the hypothesis.

Table 3. Hypothesis Testing Result

Description	Variabel Dependen			
	Skeptisisme Profesional	Search of Knowledge	Suspension of Judgment	Questioning Mind
Constant	2.447 0,000***	2,366 0,000***	1,671 0,011**	3,582 0,000***
Ewuh-pakewuh Culture	0.454 0,000***	0,477 0,007***	0,673 0,000***	0,135 0,383
R Square	0,157	0,093	0,175	0,010

Source: Data Processing Results

In their daily lives, Javanese people are very concerned about harmonious relationships with others (Koentjaraningrat, 1984). Javanese also place great importance on character education (Idrus, 2012). Geertz

(1983) revealed that children learn the principle of respect in the family through three attitudes that they learn in terms of respecting others, namely fear (*wedi*), shame (*isin*), and reluctance (*sungkan*).

Suseno (2003) states that children first learn to be afraid of people who should be respected, and children are praised if they are afraid of strangers. The second attitude developed is *isin*, which is quite literally shame. *Isin* can also mean shame - embarrassment or guilt. Suseno (2003) reveals that the judgement *ora ngerti isin*, is a very sharp criticism directed at someone. The third attitude is *sungkan*. *Sungkan* in Javanese is also called *pakewuh/pakewet*. This attitude arises within the individual because of a feeling of being inferior to the person or individual they are confronting.

From the results of the research that has been conducted, the *ewuh-pakewuh* culture has a significant positive effect on professional scepticism. If we look deeper, *ewuh-pakewuh* culture has a significant positive effect on search of knowledge and suspension of judgment and has no effect on questioning mind. Before feeling reluctant, there is a sense of fear and shame that is developed in order to respect others. Students who are assumed to be an auditor have a moral responsibility to stakeholders, because auditors must be able to increase the level of confidence of users of financial statements from the company. Geertz (1983), said that in Javanese society, punishment is not always physical, the scorn that comes from the community is a very bad thing.

This can result in a feeling of fear if the auditor commits irregularities during the audit process. In addition, if the auditor is proven to have committed irregularities, this can result in embarrassment because the auditor has lost his integrity in examining the financial statements. In addition, fear can trigger auditors in conducting audits, because auditors will be more careful in carrying out the audit process.

If we compare it with Javanese culture, Javanese people prefer the opinion of their leaders. According to Siswanto (2010) Javanese people view their leaders as having high moral significance. Endraswara (2013) writes that leaders in the eyes of Javanese are people who have revelations to lead, so the ability to lead does not come from ability but from magic. Javanese also see the leader as a figure who understands everything, so they can trust all decisions in the hands of their leaders. This is supported by Sri Sultan Hamengkubuwono V's order in *Serat Wuruk Respati*, Sumiyardana (2017) wrote that if a person is given an order by his leader, then he should say yes and immediately carry it out. Javanese people who prefer to be led will then tend to be *ngeli* and *nrimo*. This, according to Mulder (1989), is one of the great moral attitudes in the eyes of the Javanese.

CONCLUSION

This study aims to determine the effect of *ewuh-pakewuh* culture on auditor professional skepticism using accounting student respondents. The results prove that *ewuh-pakewuh* culture has a positive effect on professional scepticism. The results also prove that *ewuh-pakewuh* culture has a positive effect on search of knowledge and suspension of judgment and has no effect on questioning mind. The existence of fear and shame in students makes *ewuh-pakewuh* culture have a significant positive effect on professional scepticism.

This study provides implications for research related to professional scepticism. A sceptical attitude arises not only because of education, training or experience factors but also related to the culture that is owned. This needs to be a concern in future studies related to scepticism. In addition, cultural invoices that have an important role in professional scepticism can be used by accounting education institutions to place emphasis on cultures that can increase professional scepticism to produce quality auditor candidates.

RESEARCH CONTRIBUTION

Research on culture in auditing is still very rare in Indonesia, even though Indonesian culture is one of the most varied and complex in the world. This research is expected to provide new treasures in the field of auditing regarding the influence of *ewuh-pakewuh* culture on auditors' professional scepticism. This research is expected

to contribute to educational institutions, educational institutions are expected to face this problem earlier, so that it is easier to foster and form professional scepticism in students. Then for KAP, it is hoped that it can emphasise the importance of professional skepticism in auditor training so that auditors always apply professional skepticism in every implementation of the audit process.

LIMITATIONS AND SUGGESTIONS

This study has its main limitation because in the data collection process, researchers use students as respondents. The use of student respondents as an assumption that students are prospective auditors, can produce opinions that are different from auditors. This is because auditors already have direct experience in the field, in contrast to students who are still very idealistic. Future research will be better if it can examine auditors as a research sample to detect the ewuh-pakewuh culture in auditors and its direct effect on professional skepticism.

REFERENCE

- Endraswara, S. 2013. Falsafah Kepemimpinan Jawa. Jakarta: PT. Buku Seru.
- Geertz, H. 1983. Keluarga Jawa. Jakarta: Grafiti Pers.
- Ho, R., Kwock, B., dan James, M. 2015. Cultural Implications on Chinese Accounting Students' Professional Skepticism. *Journal of Business Studies Quarterly* 2015, Volume 7, Number 2.
- Hurt, R. K. 2010. Development of a Scale Measure Professional Skepticism. *Auditing: A Journal of Practice and Theory*, Vol. 29, No. 1, 29 (1).
- Idrus, M. 2012. Pendidikan Karakter pada Keluarga Jawa. II (2).
- Ihromi. 2006. Pokok - Pokok Antropologi Budaya. Jakarta: Yayasan Obor Indonesia
- Koentjaraningrat. 1984. Kebudayaan Jawa. Jakarta: Balai Pustaka.
- Mulder, N. 1989. Kepribadian Jawa dan Pembangunan Nasional. Yogyakarta: Gadjah Mada University Press.
- Nelson, M. W. 2009. A Model and Literature Review of Professional Skepticism in Auditing. *Auditing: A Journal of Practice and Theory* Vol. 28, No. 2.
- Sardjono, A. R. 1999. Pembebasan Budaya - Budaya Kita. Jakarta: PT. Gramedia Pustaka Utama.
- Siswanto, D. 2010. Pengaruh Pandangan Hidup Masyarakat Jawa terhadap Model Kepemimpinan. *Jurnal Filsafat*, Vol. 20, No. 3.
- Soeharjono, H. I. 2012. Pengaruh Budaya Birokrasi Ewuh Pakewuh terhadap Efektivitas Sistem Pengendalian Intern. *Jurnal Ilmu Administrasi Negara*, Vol. 1, No. 1
- Sumiyardana, K. 2017. Nilai-Nilai Etika dalam Serat Wuruk Respati. *Sabda: Jurnal Kajian Kebudayaan*, Vol. 7, No. 1.
- Suseno, F. M. 2003. Etika Jawa: Sebuah Analisa Fisafi tentang Kebijaksanaan Hidup Jawa. Jakarta: PT. Gramedia Pustaka Utama.
- Suwondo, T., Widati, S., dan Prabowo, D. P. 2003. Kritik Sastra Jawa. Jakarta: Pusat Bahasa.
- Tuanakotta, T. M. 2010. Audit Berbasis ISA (International Standard on Auditing). Jakarta: Salemba Empat.
- Tobing, D. H. 2010. Asertivitas Perokok Pasif dalam Budaya Ewuh Pakewuh. Thesis. Yogyakarta: Program Magister Psikologi Fakultas Psikologi Universitas Gadjah Mada.
- Ying, S. X., dan Patel, C. 2016. Skeptical Judgments and Self-Construal: A Comparative Study between Chinese Accounting Students in Australia and China. *Journal of International Accounting Research*, Vol. 15, No. 3.