



Trinity: Accounting education from a Christian perspective

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ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi pemahaman dan kesadaran akuntan pendidik pada pendidikan akuntansi dari sudut pandang kecerdasan spiritual Kristen. Untuk itu, penelitian ini menggunakan pendekatan fenomenologi sebagai metode penelitian. Data dihimpun melalui wawancara mendalam menggunakan epoche pada beberapa informan (dosen di sebuah perguruan tinggi di Palangka Raya, Kalimantan Tengah). Data yang diperoleh dianalisis dengan pendekatan fenomenologi transendental. Hasil riset ini menunjukkan bahwa informan memiliki kesadaran berketuhanan dalam dirinya. Setiap informan mengharapkan bahwa nilai ketuhanan atau spiritual dapat diintegrasikan dalam pendidikan akuntansi sekarang, agar kelak lulusan akuntan tidak menjadi salah arah ketika menghadapi pekerjaan dan menerapkan ilmu yang dimilikinya. Terdapat tiga (3) nilai atau makna yang terkandung dalam nilai spiritual Kristen, yaitu: takut kepada Tuhan, integritas (cerminan) Tuhan, dan surga. Ketiga nilai tersebut akan dimiliki oleh seorang akuntan jika sejak pendidikan mereka telah memiliki nilai ketuhanan atau spiritual dalam dirinya. Hasil penelitian ini menegaskan pentingnya mengintegrasikan nilai-nilai spiritual pada mata-mata kuliah yang ada, tidak hanya yang terkait dengan etika tapi juga akuntansi secara umum.

ABSTRACT

This study aims to explore accounting educators' consciousness and understanding regarding accounting education from the perspective of Christian spiritual intelligence. Accordingly, we use a phenomenological approach as the research method. Data is generated through conducting in-depth interviews using epoche to several informants (lecturers of a university in Palangkaraya, Central Kalimantan Province). Data is then analyzed using the transcendental phenomenology approach. The results demonstrate that each informant has spiritual intelligence or

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divine consciousness. They also expect that these divine or spiritual values can be integrated into current accounting education to enable future accounting graduates not to be misguided when entering the professional lives and applying their knowledge. We also find three (3) values or meanings contained in Christian spiritual values, namely: fear of God, integrity (a reflection) of God, and heaven. Accountants will exhibit these three values if their education already have divine or spiritual values. In sum, our study underscores the importance of integrating spiritual values into the existing courses, not only ethics-related ones, but also accounting-related ones.

INTRODUCTION

Recent years have witnessed numerous intelligent individuals commit fraud, including corruption, manipulation, and financial misstatements, due to excessive obsession with material rewards (Nggebu, 2021; Prabowo, 2014). Several fraud cases have involved accountants, including Jiwasraya default case in 2018, SNP Finance default case in 2018 (received an unqualified opinion in previous years), Hanson International (its auditor failed to disclose material misstatements), and Indosat (its auditor failed to present supporting evidence of BTS lease in its financial statements).

Intelligent individuals arguably committed these fraud cases, and some of the involved individuals were from reputable audit firms. Yet, the public trusts that reputable auditors perform competently, independently, and objectively to produce high-quality audit results. However, numerous fraud cases that have involved reputable audit firms may erroneously lead the public to conclude that competence and professionalism will not prevail when auditors lack robust morality and ethics. In other words, skill and educational skills do not necessarily result in auditors' credibility in performing their professional tasks (Winantyadi & Waluyo, 2014).

Ethics has been a crucial issue for the accounting profession. Numerous ethical scandals in business and accounting fields indicate that accountants may lack ethical consciousness. Yet, accountants need to enforce accounting ethics to preserve their professional images within society. Consequently, aspiring accountants and future business leaders (university students) must take business ethics courses. Business ethics courses are critical because governmental regulations and supervision cannot fully ensure ethical behaviours (Cohen et al., 2001).

However, although many universities, especially in their accounting departments, teach business ethics intensively, many accountants are still involved in fraudulent behaviors exposed to or not exposed by the media (Juanda & Sofyani, 2016). Several arguments seek to explain why teaching ethics relatively fails to motivate accountants to act ethically, including the one that highlights that current ethics courses still focus on students' cognitive (external) aspects and lack affective aspects that are internally based on religious teachings. Accordingly, students cannot internalize the teaching materials of these courses. Yet, religious teachings arguably

establish good mental attitudes and behaviors that foster ethical consciousness (Agustian, 2001).

The accounting profession requires certain professional education and skills. Individuals can obtain audit skills starting from general or vocational secondary schools, followed by tertiary and professional education, which refers to accounting associations. However, accounting education arguably still focuses on the economic rationalism domain (Racko, 2019). In a similar vein, Kamayanti argues that the intellectual or rational domain dominates accounting education that rules out other civilization domains (Kamayanti, 2016). The rational domain that focuses on intellectual intelligence will potentially produce fewer moral accountants. Consequently, learning processes need to involve students' emotional and spiritual aspects, besides their intellectual one (Mulawarman & Ludigdo, 2010), to create more humane accountants' characteristics.

Accounting education focusing on rational (logical) sharpness or intellectual intelligence will result in "rational" accountants lacking ethical principles. Students' materially oriented attitudes and behaviors reflect education systems that emphasize rational intelligence. Students may largely rely on the cost and benefit consideration when making decisions (Mulia, 2012). Accordingly, this study seeks to question accounting education that can internalize ethical principles into the learning process that students exhibit high moral character and spiritual intelligence (Iqbal et al., 2019).

Accounting education is often associated with money due to its emphasis on financial statements. While it is understandable and justifiable, the Bible has taught that money cannot offer and buy happiness. Money cannot promise eternal life or the true meaning of life (Isaiah 55:1-3; Revelation 3:17-18), namely the afterlife (paradise). However, no one can illustrate humans' relationship with God as their attitudes toward money.

Jesus Christ has taught that individuals' attitudes toward wealth and money indicate their spiritual lives. A scholar even suggests that Jesus has used sixteen parables about money out of thirty-eight total parables (Frazee & Noland, 2016). The New Testament also mentions ten verses about money. It is worth noting that the Bible contains about 500 verses about faith, 500 verses about prayers, and surprisingly more than 2,000 verses about money. The figures highlight the importance of money for humans and humans' attitudes toward money that represent their relationships with their God.

Bible-inspired knowledge or teachings will form a perspective of individuals' spiritual quotient before making decisions or acting. The spiritual quotient arguably motivates individuals to have more sincere professional dedication and rules out their selfishness and evil actions toward their fellows. Hence, the spiritual quotient will encourage individuals to act righteously based on their knowledge (Hanefar et al., 2015; Koradžija et al., 2016; Muhdar & Rahma, 2017).

Numerous fraud cases that involve auditors indicate problems in accounting education. Several studies have analyzed the relationships between ethical accounting violation and auditors' education and knowledge levels (Holtzblatt et al., 2020; Kuntari et al., 2017; Thomas, 2012) and religious perspective (Sam et al., 2019; Wang & Snell, 2013; Woodbine et al., 2012). These studies largely focus on the perceived ethics model based on survey and questionnaire approaches. Respondents' answers may not truly reflect their actual perceptions because definitive research perspectives constrain them. In other words, respondents have little rooms to convey their actual aspirations. Further, these studies only analyze the relationships between their research variables based on statistical and mathematical tendencies. Meanwhile, ethics are outside the mathematical domain but closely related to noble behaviors that cannot be interpreted quantitatively. Consequently, this research investigates the issue by directly analyzing meanings from accounting educator actors who potentially have a sufficient understanding of ethics from a Christian faith perspective. To our best knowledge, the Christian perspective of accounting education is still relatively understudied, while prior studies largely focus on the Islamic perspective (Basri et al., 2016; Juanda & Sofyani, 2016).

LITERATURE REVIEW

Accounting Education

Indonesian kingdoms implemented religion-based accounting concepts in the pre-colonial era (Sukoharsono & Qudsi, 2008). Accounting thoughts were also oriented toward public welfare that accounting policies are based on local wisdom. The colonization era also facilitated the Westerners to introduce capitalism-based accounting culture. This new accounting culture gradually shifted the accounting objective from public welfare to capital owners' wealth.

Accounting education is currently trapped in a "corporate hegemony" model that produces understandings, meanings, and consciousness limited to economic or material wealth (Mulawarman & Ludigdo, 2010). Consequently, accounting education must be purified. Accounting education needs to develop teachings that balance all aspects of consciousness: rational, intuitive, and spiritual.

Individuals with spiritual consciousness will obtain the balancing center of their consciousness to connect themselves with nature and their creator (Kamayanti, 2016). These individuals' consciousness is not limited to themselves but also includes their divine awareness, represented in noble divine principles encompassing self, society, and the universe. Hence, all parts of awareness (rational, intuitive, and spiritual) must be integrated into divine consciousness. Consequently, it is crucial to introduce social realities that help accounting lecturers and students realize the interrelationships between these aspects (Kamayanti, 2016).

Spiritual Quotient

Individuals need the spiritual quotient (SQ) to face their value and meaning problems. Such quotient positions human life and behavior in broader and more universal meaning contexts (Arnout et al., 2019; Krisnanda & Surya, 2019). Besides, the spiritual quotient helps individuals evaluate whether their lives or actions are more meaningful than others.

Simply put, SQ is synonymous with soul quotients. Such a quotient facilitates soul healing and individual holistic development. Thus, this quotient resides in the most inward part of the human soul and is intimately connected with wisdom. Conversely, the rational quotient is more closely related to self-awareness. Hence, the spiritual quotient shapes wisdom outside rational awareness (*ego*). The spiritual quotient helps individuals evaluate values, behave based on these values, and find new values. Consequently, the spiritual quotient enables transformative and recontextualization power in daily lives (Arnout et al., 2019; Muhdar & Rahma, 2017).

Another perspective argues that the spiritual quotient enables individuals to form divine relationships, worship, and direct their nature of minds toward divine faith and actions (Skrzypińska, 2021). These divine objectives direct spiritual quotient to sincere work commitments and away from unjust actions toward others that are inconsistent with ethics and truth.

Transcendental Phenomenology

Proposed by Edmund Husserl, transcendental phenomenology focuses on the realm of conscious space. The scholarly works during his study between 1910 and 1920 sharpened the phenomenology discussion that converged into the “I” concept. Husserl explains the “I” concept as the center of everything that the presence of “I” differentiates individuals from others and confirms them as the center of the universe. The experiences of each “I” will create different memories, perceptions, expectations, and impressions. “I” is positioned as experiencing subjects and not as objects or experiences. Thus, each experiencing “I” will have different experiences. Phenomenology usually seeks to understand the experiences of “I” that these experiences are interpreted (Zahavi, 2021).

Phenomenology-based research cannot analyze organizations or systems in the accounting domain because they are not “I.” Accounting research focuses on individual accountants. Say an accountant or “I” is in a fraudulent environment and a fraudster. Due to their assumptions about “I” or accountant-centered realities, phenomenologists will analyze how the accountant gives meaning to the accounting reality as a concrete reality based on his interactions with the environment. The meaning process is not an exercise in interpretation but rather a reflection of the accountant's very concrete reality.

Before analyzing transcendental phenomenology, phenomenology must

understand several keywords: *epoche* (bracketing), *noema*, *noesis*, intentional analysis, and *eidetic* reduction (Kamayanti, 2016). *Epoche* (a Greek word) is a concept developed by Husserl that refers to delaying meaning, setting oneself free from certain beliefs, or restraining from judging. *Epoche* also means the bracketing process of each meaning or explanation from each phenomenon explained by an informant without initially claiming whether the meaning is correct or incorrect. The bracketing process will strengthen *noema* (outer or visible consciousness) and *noesis* (inner or invisible consciousness).

Noema illustrates the comprehension of human senses that it plays a role in more concrete, visible realms that individuals with accurate evidence more easily believe. For example, one can always tell a table from a cupboard because the criteria associated with a cupboard are unmistakably distinct from those associated with a table. Hence, *noema* refers to more objective descriptions that can be illustrated or detected by human senses.

Noesis is the ingredient of human souls. *Noesis* encompasses all meaning realms to evaluate, remember, perceive, feel, and think. Accordingly, *noesis* is the domain of an object's idealized aspect in an individual's mind, not the true reality. *Noesis* will drag objects in the consciousness realm to be processed into feelings and meanings. The *noesis* world brings humans closer to subjective descriptions that have been evaluated and interpreted. In principle, *noema* and *noesis* are different but closely related. *Noesis* will lose its meaning without *noema* because it translates *noema* to the perception and meaning worlds.

Noema and *noesis* are integrated into the intentional analysis. Phenomenology will apply their knowledge of *noema* and *noesis* to investigate further how *noesis* generates *noema*. Intentional analysis entails a grasp of the *noema-noesis* relationship that enables phenomenologists to comprehend how *noesis* shapes *noema*. Phenomenology will synthesize the results of the meaning-making process and extract concepts from pure consciousness. This process is referred to as *eidetic* reduction.

Subjective experience and spiritual consciousness have been extensively discussed in the religious perspective (Albursan et al., 2016; Hanefar et al., 2015), including the Christian perspective (Finka & Prasetya, 2018; Sakti & Alim, 2019). This section relates the Christian context with the trinity concept. Trinity represents a concept of unity among three or three in unity or three parts that are actually one (Finka & Prasetya, 2018; Goodey, 2019). Philosophically, three-in-one cannot be analyzed with mathematical laws. Christianity's concept of God teaches that God consists of Father, Jesus Christ, and Holy Spirit. The Lord Father, as the creator of the universe, comes to the world as the Son (Jesus Christ) and offers salvation and forgiveness from sins due to Adam's and Eve's violation and humans' decisions to leave God. Thus, Jesus Christ sacrificed His life due to His love for humans to receive redemptions and salvation. After the Son (Jesus Christ) sacrificed His life on the cross, Holy Spirit is

granted to humans who believe in His salvation in the world. Consequently, humans are unseparated from God.

Several classical Christian texts have translated the divine trinity concept into virtues that reflect God's nature. For example, Jamblichus interprets that trinity as substance, intellect, and power (Dahlia, 2018). Further, Theodore Asine narrates the trinity as intelligence, existence, and life. Meanwhile, Proclus describes trinity as knowledge, power, and virtue (Dahlia, 2018).

This study articulates that ones can articulate their knowledge into fear of God as mentioned in Proverbs 1: 7 that "The fear of the Lord is the beginning of knowledge, but fools despise wisdom and instruction" (Tampasigi & Maiaweng, 2012). Further, control over life can be translated into existence, and virtue is translated into paradise. Regarding control over life as a manifestation of human existence, individuals' understanding that God ultimately controls and owns the full authority over life raises self-awareness to live their lives (including works) according to God's will. This attitude will foster integrity, which is defined as the connection between words and actions. Jesus himself once emphasized his integrity by fulfilling the Old Testament (Manafe & Pattinama, 2020); that Jesus saw the hypocrisy of the scribes and Pharisees namely their tendency to think negatively of Christ, their only pretend obedience, dishonesty in teaching the law. In a similar vein, accountants of integrity will comply with codes of ethics. Meanwhile, paradise represents true and everlasting virtues. The paradise concept reflects the final mission of those who believe in everlasting salvation. Even Christ's essential messages represent paradise (Ronda, 2014). We use these three concepts to frame the research phenomena and findings related to accounting education: knowledge, existence, and salvation (paradise).

RESEARCH METHODS

We employ the phenomenological approach to explain social phenomena (accounting education from a Christian perspective) by developing concepts and gathering facts without hypothesis testing. This study uses the interpretive paradigm with the transcendental phenomenological approach (Kamayanti, 2016). The interpretive paradigm argues that knowledge does not aim to explain and predict but to understand social phenomena. The interpretive paradigm assumes that social realities are not concrete but constructed by everyone's subjective experiences.

Transcendental phenomenology explores transcendental social phenomena through subjective emphasis and approaches to reveal individuals' essential experiences. Transcendental phenomenology follows five stages or procedures: *noema* identification, the *noesis* stage, the *epoch* (bracketing) stage, followed by the intentional analysis, and finally, the *eidetic* reduction stage. All stages seek to expose academician informants' subjective understanding of the spiritual quotient perspective of accounting education.

This study is administered in a university in Palangka Raya. We select our informants based on several criteria: they must be accounting lecturers and actively participate in Christian spiritual congregations or communities in their campuses or churches. We expect that such informants will integrate the Christian faith into their lives and fit with our research objectives. Furthermore, such informants will be better able to interpret Biblical verses based on their spiritual quotient. Table 1 illustrates our research informants.

Table 1
Research Informants

No	Informan Criterion	Pseudonym
1	Dosen agama kristen/pendeta	<i>Pak Yorgen</i>
2	An auditing lecturer	<i>Bu Maria</i>
3	A lecturer in professional and business ethics	<i>Pak San</i>
4	An accounting lecturer, active in the church board	<i>Pak Edison</i>

Source: Research data (2020)

ANALYSIS AND DISCUSSIONS

Accountants' Ethics from the Christian Perspective

This study finds three accounting education concepts from the Christian faith approach. The findings are then framed into the trinity framework because they are in line with the trinity concept. The results manifest into values to be implemented in accounting education, namely fear of God, God's integrity, and paradise (afterlife salvation).

In short, individuals with spiritual values will be fearful of God. They then will follow all God's commands that indirectly reflect God's attributes or integrity in their actions and thoughts. They will then receive salvation in their afterlives, commonly known as paradise, as rewards for obeying God's commands. We therefore investigate further the three pillars based on each informant's understanding.

Fear of the One Almighty God

Numerous televisions or other news media cases inform highly intelligent people (high-rank public officials and professionals) who commit crimes, including fraud, embezzlement, and ethical violations. They commit such crimes because they are not fearful of God as a part of spiritual intelligence that invites God's involvement in individuals' lives. Hence, accounting lecturers need to apply their intellectual and spiritual intelligence values in a balanced way in accounting education so that future accountants will succeed in both professional activities and the afterlife. Psychologically, being afraid of God's revenge in the afterlife motivates individuals to avoid dysfunctional behaviors (Skrzypińska, 2021). Thus, accountants who are afraid of God will arguably discourage themselves from committing actions or making decisions that displease God because they realize that in the end, they have to be

responsible for their actions before God.

Some informants also expect that the current accounting education needs to have the “being afraid of God” spiritual value. As *Pak* Edison mentions, the current education system needs to have such value to comply with God’s will,

“God said that we need to act benevolently, honestly, and be afraid of God. These commands should be the basis of our current and future education system.”

Pak Yorgen also explains that knowledgeable and educated individuals are arguably afraid of God (McNaughton, 2011). Next, our informant also emphasizes the necessity that the current education system implements divine values as the essence of spiritual values that students will not apply their knowledge viciously,

“As mentioned in the Book of Proverbs 1 verse 7, Christians actually appreciate knowledge very much; the fear of the Lord is the beginning of knowledge, but fools despise wisdom and instruction. Thus, knowledge is very meaningful for Christians, and they must appreciate knowledge very much. Accordingly, science and religion must support each other. Science should not dominate religion. Otherwise, it will be [faithless and empty and] ^{noesis} purposeless. Hence, every knowledgeable individual should understand that knowledge is God’s gift.”

Even another informant, *Pak* San, adds that accountants should be fearful of God because Luca Pacioli, the father of modern accounting, was a monk and arguably fearful of God. Further, Luca Pacioli applied accounting mainly for noble causes and public benefits (Polat et al., 2015).

“The spiritual principle asks accountants to be fearful of God as the [main requirements]^{noema}. Even Luca Piccioli, the father of modern accounting, was a monk. Thus, he was arguably fearful of God. That’s what I know about the spiritual concept of accounting.”

“His principle (Luca Pacioli) was summarized and emphasized in his book titled *Summa de Arithmetica*. Hence, he conceptualized the double-entry principle. I think what he learned from accounting principles that were closely related to religious concepts. [Luca Pacioli was a monk]^{noema}, implying that he taught his religion and the public required. That’s the basis of double-entry bookkeeping.”

The Indonesian education system has aimed to implement educational practices that involve all intelligence (intellectual, emotional, and spiritual) in a balanced way and even emphasized the value of being fearful of God. This objective

is in line with the spirit of Act of the Republic of Indonesia Number 20 of 2003 Concerning the National Education System. This act encourages the major involvement of religious values in moral and ethical development to enhance students' religious potentials and create religious and God-fearing students.

Implementing the God-fearing spiritual value to students as early as possible will create individuals aware that their actions and behaviors are oriented towards God as the solution to each problem. In the context of accounting understanding and practices, individuals who realize their roles as humans and are aware of the presence of God, who observes their behavior, will arguably think cautiously before harming others. Because God is omnipresent and knows everything, individuals will be responsible for their actions before God (Stewart, 1993).

All informants' explanations suggest that being fearful of God is the most important part of spiritual intelligence to be implemented in our current accounting education. Accountants who are more fearful of God than fellow humans tend not to make harmful decisions to others and behave benevolently before God. They also arguably neglect tantalizing but harmful incitement. They realize that the omnipresent God sees everything, and they have to be responsible for their sins and mistakes before God in their afterlives (Stewart et al., 2020).

God's Integrity (Reflection)

Besides being fearful of God, accountants need to refer to codes of ethics when performing their professional activities because codes of ethics play a crucial role as their ethical supports in avoiding misunderstanding. Codes of ethics also refer to social norms and controls to avoid social conflicts in work environments. Auditors arguably have specialized skills needed in their professional environments while also bring their own values. Codes of ethics converge diverse individual values. They represent values with which each member or professional individuals must comply. Codes of ethics will support work coordination based on generally accepted moral principles, not individual ones. Codes of ethics also aim to prevent fraud that will improve public trust in the accounting profession (Kiradoo, 2020).

Accounting lecturers also need to comply with accounting codes of ethics because they are also lecturing accountants. Besides compliance with codes of ethics, Indonesian lecturing accountants who are arguably religious profess certain religious beliefs that will complement their professional codes of ethics. Such religious attitudes will expectedly create God-fearing accountants. As *Pak* Edison argues, emphasis on codes of ethics is also crucial to strengthen accountants' professional values,

“An accountant must [comply with codes of ethics to]^{noesis} assume the monitoring function as commanded by God.”

Pak Edison's argument seems to indicate that accountants seeking to work

according to God's must comply with their professional codes of ethics. Further, *Pak San* also explains similarly. He elaborates that only complying with business and accounting professional ethics is insufficient to obey God's will. In this respect, accountants need codes of ethics.

“Indeed, from the ethical point of view, codes of ethics are binding but not as strong as legal rules. Thus, the effectiveness of codes of ethics depends on individuals' intention to comply with these codes. Codes of ethics are not effective. Business and professional ethics are insufficient to represent [God's will] ^{noesis}. Accountants must have more binding rules, [namely professional codes of ethics] ^{noema}.”

Pak San's statement regarding codes of ethics refers to a spiritual awareness that obeys God's will. This statement is supported by *Bu Maria*, who mentions:

“For me, codes of ethics motivate accountants to be independent, not easily influenced. Hence, even if the world offers everything fancy, accountants must protect their independence. My example refers to commitment, honesty, responsibility [that are included in codes of ethics] ^{noema}. Accountants who can implement or comply with these codes of conducts indirectly follow God's will.”

Our informants unequivocally emphasize that codes of ethics exhibit spiritual or divine values. As *Bu Maria* raises the “God's integrity” issue, accountants must exhibit God's integrity, including honesty, commitment, and responsibility. Hence, accountants who hold their codes of ethics are considered to follow God's will in their professional activities (Dami et al., 2018). *Bu Maria's* spiritual intelligence is evident when she connects accountants' codes of ethics with God's integrity. She mentions that complying with codes of ethics enables accountants to reflect God's integrity in themselves when performing their professional activities. According to *Bu Maria*:

“Accounting science finally aims to produce finance professionals, as simple as that. Codes of ethics regulate professionals by requiring them to act responsibly and with full integrity in their professional activities. Concerning the divine issue, accountants need to [reflect God's integrity in their professional activities] ^{noesis}. I think everyone has to, not only accountants.”

The above statement motivates us to ask *Bu Maria* further about how accountants can reflect God's integrity. *Bu Maria* answers,

“[For Christian]^{noesis}, integrity actually refers to their lives. They have to exhibit their experiences in their daily lives. Because I previously talked about the accounting profession, God's integrity manifests in Joseph. [For Joseph, integrity refers to honesty]^{noesis}. Accountants also must uphold honesty. I think all professions must, or even all human beings. Daniel is another example. For

Daniel, integrity represents commitments. Thus, codes of ethics need to regulate commitments to professions. Lastly, Habakkuk considers integrity as responsibility. Thus, I try my best to show honesty, commitments, and responsibility in my daily activities.”

The biblical characters explained by *Bu Maria* are told in Genesis 39, Daniel 6, and Habakkuk 3. Joseph’s honest integrity was evident when his master entrusted him to take care of his treasure, assets, and palaces. Consequently, Joseph has ample opportunities to abuse such great power. He was even slandered and jailed because of refusing the adultery temptation of his master’s wife. Meanwhile, Daniel exhibited his commitment integrity by continuing his prayer to God and refusing to worship idols. He was even put into the lion’s den, but he preserved his faith in God. Lastly, Habakkuk’s responsible integrity was evident when he experienced difficult situations such as oppression, injustice, and violence that did not make him leave God.

Bu Maria’s message was that accountants could learn from the biblical characters’ integrity by prioritizing honesty and loyalty what they consider right (codes of ethics). However, they must refuse seemingly attractive but harmful offers. Further, accountants need to be responsible, willing to take risks, improve the conditions, and perform their responsibilities optimally, even in difficult conditions. These are the spiritual values that *Bu Maria* wishes to deliver to us regarding codes of ethics that reflect God’s integrity (Dami et al., 2018).

All informants’ explanations motivate us to interpret codes of ethics as a part of God’s will to accountants in performing their professional activities. Codes of ethics also require accountants to act honestly, responsibly, and fully committed to assuming their roles. Hence, accountants who comply with codes of ethics will arguably reflect God’s integrity, and they can be considered God’s representative in managing money for the benefit of the many.

Paradise

Religious people, including accountants, arguably expect afterlife salvation (paradise). They need to understand whether their actions during their lives have complied with God’s will that they are worthy enough to enter paradise. Some informants also have certain understandings of the relationship between accounting and paradise/ hell. According to *Pak Edison*,

“Paradise is a part of accounting when people believe in God that will be their life strength. Dishonest accountants will go to hell; they will receive punishments [from God]^{noema}. Hell belongs to dishonest accountants who do not apply their knowledge according to the Bible. “ As explained in Proverbs 11:3 and Colossians 4:1 that belong to both [old/ new testament]^{noema}, God clearly wants us to be honest, always act benevolently [according to God’s will]^{noesis}. God will surely take their actions into account.”

For example, Proverbs 11: 3 mentions, “The integrity of the upright guides them, but the unfaithful are destroyed by their duplicity,” and Colossians 4:1 state:” Masters, provide your servants with what is right and fair because you know that you also have a Master in heaven.” Hence, God loves honesty and hates falsehood. Indeed, being honest is difficult because honest people often receive unjust treatment from others. *Pak* Edison’s explanation reminds us that accountants need to prioritize and rely on God in their lives under any condition. Although it is very hard, they also need to prioritize honesty because God always takes professional honesty into account when selecting those who can go into the afterlife salvation (paradise).

Next, we ask *Bu* Maria the same question about her perception of the relationship between the accounting profession and paradise and hell. *Bu* Maria answers.

“Accountants who do not comply with codes of ethics will not be fearful of God. Codes of ethics regulate accountants. They are [ultimately] ^{noema} from God. Irresponsible accountants who commit fraud arguably commit sins. Sinful people will likely go to hell and vice versa. However, accountants who assume their roles and positions well are likely good people and [will go to paradise] ^{noesis}. In short, accountants need to play a monitoring role as God’s will.”

Bu Maria argues that accountants who commit fraud or violate codes of ethics are sinful. She further elaborates that accountant who are irresponsible to codes of ethics cannot be responsible to God. Like the previous discussion regarding codes of ethics, she maintains that codes of ethics include divine values that reflect God’s will.

We have our last discussion regarding the relationship between paradise and accounting with *Pak* San. He suggests that fraud is often due to professional dilemmas, including a sense of togetherness in workplaces (Skrzypińska, 2021). We ask him further whether accountants still chances have to go into paradise due to their professional dilemmas. *Pak* San smilingly replies.

“ I think accountants are ordinary humans. They have chances to go into paradise if they have integrity, honesty, strong independence, responsibility to their surrounding environments, stakeholders, or the public (not only to their firms). Well, that depends on the accountants. When there are statements regarding paradise or hell, accountants need to have religious beliefs because such beliefs (not only codes of ethics) are their life standards they must hold firmly. They will be very ethical. Thus, they have to be strongly religious.”

We then ask *Pak* San about life standards involving his religious values. Specifically, we ask how he will be responsible to God if he is in the dilemmatic professional situation previously described. He is silent for a while and then answers,

“Well, regarding my responsibility to God, [I think it will be very costly because]^{noema} I will receive many consequences, especially when I was in the wrong position before. If I must save the company at which I work and it asks me to provide fictitious information or manipulate data, I will resign because I know it is not right. It violates codes of ethics. Hence, from my religious point of view, we must be responsible for each of our actions, and with each responsibility comes forgiveness. People in such situations will return to God and ask forgiveness from Him. They will try to come closer to God religiously because the guilty feeling remains. The guilty feeling is like wounds healable [through repentance]^{noesis}. That’s what I think from my religious point of view.”

We interpret *Pak San*’s argument that he has had spiritual awareness regarding accountants’ life standards that need to involve more religious aspects in accountants’ professional activities. *Pak San* understands that accountants are just ordinary and fallible humans, especially when facing many professional dilemmas. However, on the positive side, *Pak San* strongly believes that accountants willing to take responsibility for their mistakes as repentance will be forgiven by God (Skrzypińska, 2021). *Pak San* develops his understanding of God’s forgiveness of human responsibility from the biblical verse of Matthew 18: 21-22.

All informants’ explanations lead us to interpret that paradise can be a part of accounting if accountants (educators and practitioners) prioritize honesty as God’s will, obey and be faithful to codes of ethics as a part of God’s will. Accountants will receive God’s forgiveness if they are willing to be responsible for their mistakes and repent (Sinaga & Sinaga, 2016).

According to the trinity concept, we find three pillars or values as the parts of Christian spiritual values to be implemented in accounting education: fear of God, God’s integrity (reflection), and paradise. In short, individuals with spiritual values are fearful of God. Then, to manifest their fear of God, they will arguably follow God’s commands that indirectly reflect God’s integrity or character in their thoughts and actions. Lastly, as a reward for following God’s commands, individuals will receive afterlife salvation, commonly known as paradise.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

This study explores the understanding and awareness of accounting academicians in Palangka Raya city on accounting education using the Christian faith perspective. This research uses the transcendental phenomenology approach to find three basic concepts (within a unified concept) on accounting education with Christian spiritual intelligence. We label these concepts as the trinity of accounting education, namely fearful of One Almighty God, God’s integrity (reflection), and paradise.

The “fearful of One Almighty God” principle should be implemented in the current accounting education. Accountants who are more fearful of God than fellow human beings tend to make decisions or commit actions beneficial to others or righteous before God. Further, they also disregard tantalizing incitements that potentially harm many others. In this regard, such accountants are aware that God knows everything, and they eventually must take responsibility for their actions and sins before God in the afterlife.

Accounting education can implement God’s integrity (reflection) values through courses containing codes of ethics in the early study period, such as introductory accounting courses. Codes of ethics can be considered God’s willingness or messages to accountants in assuming their professional activities. Accountants who comply with codes of ethics will reflect God’s integrity values. Hence, accountants are arguably considered God’s messengers in managing finances for the public benefit.

Paradise as the third perspective is the ultimate objective of Christians, including Christian accountants. Informants’ explanations indicate that paradise motivation is the essence of accounting objectives in assuming accounting profession for Christians. This motivation is reflected in accountants’ principles that prioritize honesty and loyalty towards codes of ethics as a part of God’s will. This perspective will guide accountants that God’s forgiveness is always available for those who take responsibility for their past actions and repent.

This study has several limitations. First, it is quite difficult for us to have informants who fit our research criteria. Second, our informants have limited interview time that we must schedule several interviews for them with (sometimes) more than one week lag for each interview. Consequently, the informants may have different interpretations in each interview because the time lags may shift the topic orientation. Besides, the interviews are also interrupted by many interferences because we interview the informants during their daily activities.

We advise future studies to develop our research into several aspects to explore academicians’ accounting understanding from other spiritual intelligence perspectives. Further, they can explore academicians’ accounting understanding from the three intelligence perspectives (intellectual, emotional, and spiritual).

Our results inform education institutions of the importance of integrating spiritual values into ethics and other accounting courses. Such integration will expectedly create accounting graduates and future accounting practitioners who can implement spiritual values into their professional activities and work environments to build godly civilization.

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