

## Actualizing the tri-nga (ngerti, ngrasa, nglakoni) teachings in public accountants

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### Abstract

The research aims to determine the suitability of Ki Hadjar Dewantara's teachings, namely *tri-nga* (*ngerti, ngrasa, nglakoni*) when actualized in public accountants. This study is descriptive qualitative with the use of primary data collection techniques. Data collection begins with interviews semi-structured with two public accountants at their respective Public Accounting Firms and also a Tamansiswa lecturer from the Bachelorwiyata Tamansiswa University who acts as a validator. Results of this study show that there is conformity with the teachings of *tri-nga* (*ngerti, ngrasa, nglakoni*) when actualized in public accountants.

Keywords: *Tri-nga* teachings (*ngerti, ngrasa, nglakoni*), public accounting, financial statement fraud

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### INTRODUCTION

In this modern industrial era, public accountants have a crucial function. With its ability to compete on a world scale, accounting has become the most sought after profession (Ariyana, 2022). Serving clients independently, public accountants can be employed by both the public and company. Accountants who wish to practice are required to work based on Law Number 5 of 2022 regarding obtaining permission from the Minister of Finance or other authorized agencies. The Indonesian Public Accountant Code of Ethics sets out the standards of behavior expected of public accountants in Indonesia (Lubis, 2017). This is because, the main goal of the accounting profession is to serve the public interest by working at the highest level possible and adhering to ethical standards. Accounting Professional Ethics must be taken seriously. If a small error is found in financial reporting, it can damage public trust in the company and the credibility of accountants (Rokhman, 2022).

Data from the Ministry of Finance's Center for Accountant Development and Assessment Services (PPAJP) shows that the number of certified public accountants is still relatively small, even much lower than the number of certified public accountants in ASEAN countries (Nurhalisa & Yuniarta, 2020). There are around 40,000 registered accountants in Indonesia, but only 1,000 public accountants, as reported by the Indonesian Accountants Association (Handayani & Zanaria, 2023). Meanwhile, according to the Indonesian Institute of Public Accountants (IAPI), in research by Essera *et al.*, (2022), the number of public accountants is only around 1,417 people. With an estimated 272,229,372 people registered in Population Administration data as of June 21<sup>st</sup> 2021, the ratio of accountants registered with IAI is almost 1 in 68 thousand. According to the Capital Markets and Financial Institutions Supervisory Agency (2022), this difference is very large when compared to neighboring countries, namely Malaysia and Singapore, which are 1:23,000 and 1:5,000 respectively. Indonesia's population is around 272,229,372 people, the ratio of the number of accountants registered with IAI is around 1 in 68 thousand people.

The public accounting profession is tasked with carrying out examinations of objective financial reports, preparing accounting systems in accordance with systematics, preparing financial reports for tax purposes, and as a management consultant. Public accountants play a role as intermediaries between company management and interested parties outside the company, to provide confidence and opinions regarding the fairness of financial reports as a basis for decision making and financial reports presented by management can be relied on (Javadikasgari *et al.*, 2018).

Even though a public accountant is required to always provide high quality audits in accordance with his assignment, the fact that there are still many audit failures and fraud by public accountants is found to indicate that the code of ethics is still low. Fraud on financial statements is a type of fraud that is different from corruption and misappropriation of assets. According to the Association of Certified Fraud Examiners (2019), which has conducted a fraud survey in Indonesia, it is stated that corruption is the most detrimental type of fraud in Indonesia at 69.9%, then 20.9% is asset misuse fraud, 9.2% is financial statement fraud. . The phenomenon of fraud has occurred at PT Garuda Indonesia, where there was an auditing violation for the 2018 financial report. The Ministry of Finance carried out an inspection of the KAP and its auditors and found violations of the Accountant Professional Standards (SPAP). The identified violations are in accordance with auditing standards (AS).

According to the Ministry of Finance, PT Garuda Indonesia's three negligences caused the Financial Professional Development Center (PPPK) to impose sanctions due to violations of accountant ethics. Kasner Sirumapea's accountant license with registration number AP.053 has been frozen for 12 months starting from July 27<sup>th</sup> 2019 to July 2<sup>nd</sup> 2020 (Hidayati, 2019) . Apart from the temporary suspension of accounting activities, administrative sanctions are also imposed in the form of a fine of IDR 100 million. Based on the case of PT Garuda Indonesia, the accountant who audited this company violated the obligations of the principles of integrity, objectivity of professional behavior and competence in the code of ethics for public accountants (Karen *et al.*, 2022) .

Fraud is an act that intentionally harms someone others done dishonestly for the purpose of taking personal advantage of that action . White collar crime in the business world can take the form of misrepresentation of financial statements, commercial bribery, manipulation in the capital market, bribery and acceptance of bribes by public officials directly or indirectly, tax fraud , and bankruptcy (Karen *et al.*, 2022). This must be addressed wisely. Therefore, internal control is needed within the public accountant. Internal control can be carried out by actualizing the relevance of Tamansiswa teachings in public accountants. Tamansiswa's *tri-nga* teachings (*ngerti, ngrasan nglakoni*) can be applied to public accountants.

Tamansiswa's teachings that can be actualized are related to the *tri-nga (ngerti, ngrasa, nglakoni)* concept includes *ngerti* which means to understand, *ngrasa* which means to feel and *nglakoni* which means to do (Wardani & Devi, 2023). *Ngerti* which comes from the word know, which means to understand or know, so it serves as a reminder that all knowledge, ideals and information come from understanding, insight and honesty. *Ngrasa* comes from the word rasa which means to feel or sense, because just knowing and understanding is not enough if you don't feel or realize. *Nglakoni* comes from the word lakon or doing, because it is not enough just to know and understand without doing it. Knowing and feeling something is not enough if you do not act based on that knowledge or feeling (Rahmawati *et al.*, 2020). According to Istiqomah *et al.*, (2018) , understanding is not enough if there is no awareness, and there is no meaning if it is not implemented and fought for. Just feeling without understanding and not doing, carrying out without awareness and without understanding will not bring results.

This research tries to develop previous research conducted by (Prajnasari, 2020), with the title reflecting the nature of Patih Gajah Mada in a tax consultant. The results obtained from this research are that it is necessary to develop strong factors in a tax consultant in order to avoid making decisions that are not in accordance with ethics. The difference between this research and previous research is that the use of Ki Hadjar Dewantara's teachings is actualized in public accountants.

## LITERATURE REVIEW

### Theoretical Basic

#### Theory of Planned Behavior

The theory of planned behavior explains that a brief explanation of the theory of planned behavior can be used to predict whether someone will do or not do a behavior (Mahyarni, 2013). A person will think about the implications of their actions before they take action or do not take certain actions. This theory assumes that attitude is a very important thing in predicting an action, however, there needs to be a consideration of the attitude carried out by a person in assessing the subjectivity and measuring the

control of the person's perception (Khamainy & Faisal, 2021). The theory of planned behavior can be linked to public accountants in the work process of checking financial reports or adjusting codes of ethics. Public accountants must adhere to the five principles that have been established consciously so that all forms of fraud can be minimized. This is because violations of the code of ethics or accounting fraud can occur because public accountants have intentions and considerations in influencing their actions.

### **Understanding of the *tri-nga* (*ngerti*, *ngrasa*, *nglakoni*)**

The *tri-nga* concept taught by Tamansiswa consists of *ngerti* (understanding), *ngrasa* (feeling) and *nglakoni* (doing). The meaning is that the purpose of learning is basically to increase students' knowledge of what they learn, hone their feelings to improve their understanding of what they know, and improve their ability to carry out what they learn (Indarti, 2018). Understanding the *tri-nga* which will later be actualized in public accountants makes public accountants have a positive view of their compliance with the code of ethics they have learned. In these three concepts of Ki Hadjar Dewantara's teachings, public accountants are required not only to understand but also to understand the code of ethics and the duties and responsibilities that must be carried out, master the knowledge of their profession and understand every knowledge learned (*ngerti*). Public accountants have understood knowledge related to the code of ethics, duties and responsibilities. of course, have guidelines or a foundation for what they do (*ngrasa*). Then they can apply the knowledge of what public accountants have understood to themselves so that they not only understand but also understand how to when carrying out their duties.

### **Accountant Public**

According to Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants, a public accountant is an accountant who practices accounting services professionally so that the results can be widely used by the public as an important consideration in decision making. According to Aulia (2016), public accountants provide assurance services related to accounting, finance and management which include audits of financial report information, financial report review services and other assurance services carried out in accordance with statutory provisions. In entering a career as a public accountant, a person must first seek experience regarding this profession under the supervision of a more experienced senior accountant and must follow developments that occur in the business world and profession.

### **Financial Statement Fraud**

Fraud is a form of fraud that is very common and difficult to overcome. Fraud is any form of deception that is deliberately carried out by the perpetrator to gain profit and at the same time causes losses without the other party realizing it (Lestari *et al.*, 2023). According to the Association of Certified Fraud Examiners (2018), Fraud is an act that is contrary to the law and carried out intentionally for the purpose of manipulating or providing false reports to other parties, carried out by people inside or outside the organization in order to gain benefits for themselves or a group which can directly or indirectly harm other parties. According to Aprilia (2017), financial statement fraud is fraud in the form of material misstatements in a financial report carried out by company management intentionally, resulting in losses for users of financial statements. According to ACFE (2020), financial statement fraud is a scheme in which an employee intentionally causes misstatements or omissions of material information in financial reports, such as understating costs or inflating reported assets. Fraud can be financial or non-financial. ACFE divides fraud into three groups corruption is the abuse of position to obtain personal gain, misuse of in the form of a theft scheme or misuse of organizational resources, and fraud on financial statements.

According to Hartan (2016), fraud that is often committed includes manipulation of financial report records, deletion of documents, and profit mark-ups which can harm the country's finances or economy. The consequences of committing fraudulent financial statements are that it can weaken the reliability of the company's financial reports and can reduce the level of trust in the financial markets. More severe acts of manipulation of accounting information can cause financial report users to doubt their decision-making process (Arif *et al.*, 2023).

## METHODS

### Research Methods

The focus of this research is how to actualize Ki Hadjar Dewantara's teachings, namely, the tri-nga in public accountants. This research uses interview and observation techniques to obtain the suitability of the data desired by the researcher. This research used two informants from two different Public Accounting Firms, namely Mrs. Yulita who works as an auditor and Mr. Inaresjz who works as a KAP leader and partner. And a key informant who works as a lecturer in student affairs at Bachelorwiyata Tamansiswa University.

Researchers set several criteria for selecting interview informants. The first criterion is that the informant is an accountant registered on the official website and has active status as a public accountant, the public accountant has practical experience in providing public accounting services, and the public accountant has an educational background in economics or accounting which is considered to be in line with the public accounting profession. This assumes that for public accountants to face clients, public accountants at least have sufficient basic knowledge so that they can minimize errors.

Interviews with sources were conducted directly by researchers to obtain information. Interviews were conducted in accordance with the operational working hours of the interviewees. The results of the interviews were recorded for later analysis by the researcher.

The analysis in this research consists of several stages and processes. In the first stage, the researcher conducted a survey at the location and then asked permission to conduct interviews with the sources. Reflections on Ki Hadjar Dewantara's teachings, namely the *tri-nga* teachings, are used as qualitative data which is part of the information processing unit stage to be used as a guide in understanding Ki Hadjar Dewantara's teachings so that public accountants can emulate them based on the results of interviews with informants.

### Instrument

This research uses qualitative methods so that the main instrument is the researcher himself. The data source of this research consists of human elements who act as key instruments, namely researchers involved in the interview process, as well as public accountants and student affairs lecturers as sources. Qualitative research requires the presence of researchers in the field because researchers act as the main instrument of research and also act as action planners, data collectors, data analyzers and pioneers of research results. To facilitate researchers in developing research instruments, researchers use interview guidelines that have been prepared in advance as a tool in data collection. Before being applied, the interview guidelines were analyzed or validated with the criteria of clarity of the question items and the direction of the questions towards the objectives of the researchers related to the *tri-nga*.

## RESULTS AND DISCUSSIONS

### Result and Discussion

#### Data quality test

Content validity is carried out using a validity test. The validity test used is expert judgment. Expert judgment is asking for consideration or opinions of experts to examine the instrument and systematically evaluate whether the items of the instrument represent what the researcher wants to find (Murdiyanto, 2020). Based on the results of the research validity test, it is known that there is a suitability of the instrument that the researcher wants to find.

#### Validity test

Based on the interviews that have been conducted, it shows that there is a correspondence between the teachings of Ki Hadjar Dewantara *tri-nga* (*ngerti, ngrasa, nglakoni*) when actualized in public accountants. This teaching leads to the knowledge possessed by public accountants, namely the principle of

competence. This is evidenced by the results of interviews conducted with Mrs. Yulita Noor Rachmawati and Mr. Drs. Inaresjz, it is concluded that the educational background of a public accountant is very important. The knowledge possessed by a public accountant becomes a benchmark for how a public accountant can perform his duties and obligations properly when dealing with clients. The importance of competence possessed by public accountants aims so that in practice in the field they can be committed and professional in what they say. A deep understanding of knowledge makes a public accountant consistent in committing and being.

## DISCUSSION

### The suitability of Ki Hadjar Dewantara Tri-nga's teaching when actualized in public accountants

Based on the interviews that have been conducted, it shows that there is a correspondence between the teachings of Ki Hadjar Dewantara *tri-nga* (*ngerti*, *ngrasa*, *nglakoni*) when actualized in public accountants. This teaching leads to the knowledge possessed by public accountants. Namely the principle of competence this is evidenced by the results of interviews conducted with Mrs. Yulita Noor Rachmawati and Mr. Drs. Inaresiz, it is concluded that the educational background of a public accountant is very important. The knowledge possessed by a public accountant becomes a benchmark for how a public accountant can perform his duties and obligations properly when dealing with clients. The importance of competence possessed by public accountants aims so that in practice in the field they can be committed and professional in what they say. A deep understanding of knowledge makes a public accountant consistent in committing and being professional in carrying out his duties. Interviews conducted with sources revealed that the educational background of an accountant is very important. *Ngerti*, public accountants not only learn, but must also understand all changes in audit standards which are always changing. That is why the speaker revealed that studying as a public accountant is considered to have no finish line. *I feel* that what public accountants have learned must be able to be accounted for in accordance with the public accountant's code of ethics. This aims to ensure that in practice in the field they can be committed and professional in what they say. *Nglakoni*, what has been learned is not just left to chance. Public accountants can practice the knowledge they gain directly into their audits. This is in line with the results of interviews conducted with researchers, he believes that continuous learning to increase the knowledge of public accountants aims to ensure that when dealing with clients, public accountants can make the right decisions and not be confused. This was also confirmed by the results of interviews conducted with the first interviewees regarding cases they had experienced in practice. A deep understanding of knowledge makes a public accountant consistently committed and professional towards the discoveries they find.

This is in line with the theory of *planned behavior*, where it is explained that the teachings of Ki Hadjar Dewantara *tri-nga* can influence a public accountant in carrying out the code of ethics responsibly based on the understanding of the knowledge he has. This theory, when linked to the teachings of Ki Hadjar Dewantara, is related to the attitude of public accountants to work in accordance with their competencies by avoiding things that cause fraud. The understanding that public accountants have has an impact on the results of auditing financial reports, how public accountants can work together honestly.

**Table 1.** Tri-nga Questionnaire *tri-nga*(*ngerti*, *ngrasa*, *nglakoni*)

No	Ki Hadjar Dewantara's teachings	Grille	Public Accountant Personality
1	<i>Tri-nga</i>	<i>Ngerti</i> (understand)	Public accountants not only learn but also have to understand all changes in accounting standards which are always changing. Public accountants understand that all changes to accounting standards have continued benefits in their profession
		<i>Ngrasa</i> (feel)	The knowledge that has been learned by public accountants must be accountable (have a sense of responsibility) in accordance with applicable regulations.
		<i>Nglakoni</i> (do)	The knowledge that has been gained must be able to be put into real practice.

Source: Data (processed)

## CONCLUSIONS

This research aims to see the suitability of Ki Hadjar Dewantara's teachings, namely *tri-nga* (*ngerti, ngrasa, nglakoni*), when actualized in public accountants. The research was carried out by conducting interviews with public accountants as sources for this research. This research results in the conclusion that the *tri-nga* teachings can be actualized in public accountants.

## Research Limitations

This research only took 2 sources, which means that the number of sources obtained cannot fully represent the answers from other public accountants.

## Suggestions

In this study, only 2 public accountants were used as interviewees. It is hoped that future researchers can add data sources so that the data obtained can be maximized.

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