

# Observing the Character of a Public Accountant through the Spirit of Fastabiquil Khairat

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# Observing the Character of a Public Accountant through the Spirit of Fastabiqul Khairat

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This study aims to examine the character of a public accountant in spirit fastabiqul khairat through a religious approach. The method used in this study was qualitative with a religiosity paradigm strategy. This study found that the spirit of fastabiqul khairat appears in every audit process carried out by public accountants, starting from the engagement process to the issuance of an audit opinion. In the ethical crisis faced by a public accountant, it takes character building with integrity "amal shalih" and not unjust. Public accountant prioritizes aspects of conviction in every decision and adheres to the applicable rules. The spirit of fastabiqul khairat is expected to be able to produce ethical behavior for a public accountant, which will lead to the concept of a code of ethics for the public accountant profession.

**Keywords:** Public accountant, ethical behavior, spirit of fastabiqul khairat

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## INTRODUCTION

It is undeniable that the accounting profession is prone to violations such as ethical violations, fraud, and manipulation. The accounting profession's life, which is engulfed in a vortex of fraudulent financial reports ([Handoko & Soepriyanto, 2018](#)), requires auditors or public accountants to always uphold ethical values. Public accountants play an important role in improving the quality of financial information from businesses in order to achieve a healthy economy. Many parties, including creditors, investors, the government, and society at large, have high hopes for a healthy business in the accounting profession. The hope is that the assessment of a corporation's economic condition will be transparent and impartial to the interests of various parties. The public accounting profession has a responsibility to improve the reliability of financial reports so that the public has reliable financial information to use in deciding how to allocate economic resources.

Many phenomena that still occur today are the result of ethical violations committed by public accountants and auditors, as evidenced by the growing number of administrative sanctions imposed on these professions. The discussion of ethical violations committed by the accounting profession never seems to end. This is similar to the case of KAP Tanubrata, Sutanto, Fahmi, Bambang, and Rekan, who violated auditing standards on PT Garuda Indonesia, Tbk's 2018 financial statements. Then there was the case of PT Tiga Pilar Sejahtera Food Tbk (AISA) in the 2017 financial statements, where it was discovered that there was an alleged inflated accounting post worth IDR 4 trillion, as well as indications of violations from the auditor who audited AISA's financial statements at the time, namely KAP RSM Indonesia ([cnbc Indonesia: April 5, 2019](#)). Furthermore, SNP Finance was involved in another case, which was revealed in May 2018, in which the opinion issued by KAP Deloitte was unqualified (WTP) but did not match the actual conditions ([Handoko & Soepriyanto, 2018](#)). According to an examination conducted by the Ministry of Finance's Center for Financial Profession Development (P2PK), there were still many "problematic" KAPs that had been followed up on and proven to have violated the Capital Market Law and the code of ethics for the public accounting profession as of the second quarter of 2019 (CNBC: 2019).

The examples above are some of the tragedies that have befallen the accounting profession as a result of improper implementation of the professional code of ethics. The accounting profession's attitude and behavior are guided by the professional code of ethics. Ethics provides a foundation for a person or community to carry out moral actions ([Dewi & Ludigdo, 2012](#)) in accordance with generally accepted social norms in the community. However, as evidenced by the numerous violations that have occurred, the ethical standards that have been designed in this manner have not been able to direct the ethical attitude of the accounting profession.

The code of ethics for the public accounting profession in Indonesia is the result of the adoption of the *Handbook Code*

*of Ethics for Professional Accountants 2016 edition* issued by the International Federation of Accountants (IFAC) to become effective on 1 July 2019. Adoption of the code of ethics is expected to minimize cases of code violations of ethics in the public accounting profession in Indonesia. The code of ethics is divided into three sections: Part A governs the basic principles of professional ethics for all public accountants, Part B governs the application of the basic principles of professional ethics for every CPA who practices serving the public, such as Public Accountants and KAP, and Part C governs the application of the basic principles of professional ethics for CPAs working in companies.

If we discuss in more detail, Part A discusses the five principles in greater detail, including ethical integrity, objectivity, the principle of prudence and professional competence, confidentiality, and professional behavior. All public accountants must follow and apply these five principles. Not only are public accountants expected to comply with and apply it, but they are also expected to understand it, and these principles must be imprinted in each of their hearts as the foundation or basis of their profession.

Many cases that ensnare the accounting profession are caused by a failure to implement ethical behavior as a result of violations of the code of ethics ([Aripriatiwi et al., 2017](#)), ([Margerety, 2022](#)), ([Susilawati et al., 2022](#)). In practice, accountants are aware of the existence of a professional code of ethics but do not fully comprehend it. Even understanding is insufficient to protect accountants from the risk of violations. Several constructive efforts have been developed to reduce the number of violations that plague the accounting profession ([Ludigdo, 2006](#)). One constructive effort that can be made is to incorporate Islamic values ([Sirajudin, 2013](#)) into the development of the public accounting profession's code of ethics. Every accountant must have a valuable work ethic, a "life value" capable of serving as a frontline shield based on morality and God. Of course, the ethical issues that arise are inextricably linked to the values to which one adheres. Even in previous research, accountants' ethical attitudes are closely related to the philosophy of cultural values ([Nugraha, 2021](#); [Reraja & Sudaryati, 2019](#)), which has the potential to strengthen accountants' ethical attitudes. Tak hanya berada pada tataran nilai kebudayaan saja, nilai religiusitas dijadikan sebagai sarana mengkonstruksi etika profesi akuntan. Religious values are used to construct the ethics of the accounting profession, not just at the cultural level. Accounting professionals can use religious values to guide their behavior ([Kusumaningtyas, 2016](#)) by being honest, trustworthy, and consistent ([Harjoni et al., 2021](#)).

This study seeks to describe the character of the accounting profession through the spirit of "*Fastabiqul Khairat*" in the implementation of audit work. This spirit is always echoed by young Muslims and is closely related to the accounting

profession which is full of competition. *Fastabiqul khairat* is seen as capable of creating an ethical environment for public accountants to get closer to the Creator. It is because, in essence, humans are creatures of Allah SWT who must obey all commands and avoid all prohibitions. Understanding the character of accountants based on religious values will thus lead to the development of a code of ethics that stems not only from the adoption of Western standards but also from the religious values that underpin them.

## METHODS (FOR RESEARCH ARTICLES)

This study used qualitative research methods. Qualitative research is characterized by the effort to be achieved in understanding social phenomena that cannot be measured quantitatively, which is carried out in a specific setting in real life based on exploration (Finlay & Ballinger, 2006) and aims to understand phenomena holistically through a scientific methodology (Moleong, 2004). A research paradigm, or how the world perceives a reality that occurs, is required in addition to research methods. The term paradigm refers to a researcher's point of view on the world or the reality of God, humans, nature, and even the universe (Kamayanti, 2020). Explicitly, paradigms can be used as the basis for solving scientific puzzles (Kuhn, 2000), demonstrating what is important and reasonable and capable of representing the (Denzin & Lincoln, 2005). Based on the problems or realities that arise in this study, researchers use an interpretive paradigm in the process of confirming the assumption that individuals are always trying to understand the world in which they live and work, developing various subjective meanings based on their experiences (Cresswell, 2013).

This study intends to examine the character of public accountants based on the value of God through the "Fastabiqul Khairat" ethos, so a strategy that is consistent with the study's objectives is required. Research strategies are a type of design that specifies the procedures for a study, also known as a research approach or research methodology (Cresswell, 2013). This study took a religious approach, which is one that focuses on understanding specific religious teachings and beliefs (Soeherman, 2019).

The current ethical crisis in the public accounting profession is caused by a variety of factors, including ethical dilemmas, a lack of ethical awareness, and an unethical organizational culture or culture (Agoes, 1996), which causes public accountants to underestimate the importance of maintaining professional ethics. Not only that, but the challenge for public accountants is to maintain an ethical attitude in every step and decision-making, including accepting audit work, conducting the audit, and formulating an audit opinion, which is the public accountant's spearhead.

To answer the objectives of this study, QS. Al-Baqarah (2): verse 148 and QS. Al-Maidah (5): verse 48 were used to interpret the ethical values of the public accounting profession through the spirit of *fastabiqul khairat*. This study was conducted through in-depth interview techniques and

document review. The informants in this study were Mr. Syah and Mr. Mamad (not their real names), who are public accountants who have worked for more than 10 years at one of the major KAPs in Surabaya. The informants are Muslim auditors and public accountants who are already aware of the value of *fastabiqul khairat*. Some of the aspects explored by the interviewees entail their understanding of the auditing process, including the process of accepting engagements, conducting fieldwork, and reporting, as well as the attitudes that interviewees need to have while carrying out audit work. The next aspect is the attitude and character of the accountant at each stage of the audit through the lens of the spirit of *fastabiqul khairat*. The results of the interviews were in the form of recordings and important notes, which were then transcribed and analyzed from a religious point of view using the values of *fastabiqul khairat*.

## RESULTS AND DISCUSSION

### The spirit of Muslims in performing *fastabiqul khairat*

Becoming a pious Muslim does not happen overnight; it requires a deliberate process, sincere effort, consistency, and patience in actualizing one's Islam (Wahab, 2016). Islam expects every Muslim to become a progressive, competitive, and highly competitive human being by demonstrating his best performance by upholding truth, justice, and goodness. The spirit of *fastabiqul khairat*, or racing in goodness, is one of the keys to the success of the best people.

In the Qur'an, we can find the meaning of *fastabiqul khairat* in the following verse:

"Everyone turns to their own direction 'of prayer'. So, compete with one another in doing good. Wherever you are, Allah will bring you all together 'for judgment'. Surely Allah is Most Capable of everything." (QS. Al-Baqarah, 2: 148).

"We have revealed to you 'O Prophet' this Book with the truth, as a confirmation of previous Scriptures and a supreme authority on them. So, judge between them by what Allah has revealed, and do not follow their desires over the truth that has come to you. To each of you, We have ordained a code of law and a way of life. If Allah had willed, He would have made you one community, but His Will is to test you with what He has given 'each of' you. So, compete with one another in doing good. To Allah you will all return, then He will inform you 'of the truth' regarding your differences." (QS. Al-Maidah, 5: 48)

This definition explains that every human being is obligated to obey, accept, and follow Allah SWT's commands or Shari'a. This sentence instills in Muslims an Islamic principle: hurrying, competing, and being at the forefront of carrying out obedience and winning Allah SWT's pleasure. Human nature is to want to compete to be the best, whether

that means reaching the highest position, improving performance, winning, or achieving other best results. Allah's commands clearly show that, despite having different levels of strengths and weaknesses, every human being has the same potential and opportunity (Hariyanto, 2011) to develop human potential. The principle of *fastabiqul khairat* also suggests to Muslims to stay away from excessive attitudes in competing to enjoy the beauty and success of the world alone, as in the following hadith of the Prophet Muhammad SAW:

“By Allah, it is not poverty I fear for you, rather I fear you will be given the wealth of the world, just as it was given to those before you. You will compete for it just as they competed for it and it will ruin you just as it ruined them.” (HR. Muslim No. 2961)

In essence, humans, as God's servants are instructed to carry out His commands and avoid His prohibitions, and thoroughly obey God's commands, both physically and spiritually. “There is no god but Allah, and Muhammad is Allah's messenger,” says Tawhid. The statement of monotheism is manifested as a monotheistic paradigm, namely the embodiment of the statement of Islamic monotheism, which focuses on human obligations as Allah's servants and caliphs (Sarif, 2015). The spirit of *fastabiqul khairat* is reflected in the Prophet Muhammad SAW, who is a role model for Muslims. His spirit demonstrates the spirit of healthy competition through the path of virtue to anyone, regardless of socioeconomic status.

According to the Great Indonesian Dictionary (KBBI), competition can be defined as a contest or tournament to win the championship. More precisely, competition is a process of contest that connects two or more living things (humans) in order to achieve something necessary in life. Humans are drawn to the process of achieving results, whether those results are material in nature, such as wealth, position, or other worldly matters. Not only can competition lead to material results, but it can also lead to non-material outcomes such as gratitude, doing good deeds, and not being unjust. Cases leading to materiality and non-materiality are choices for each individual based on their individual interests.

When it comes to non-material goals, the enthusiasm displayed in all aspects of life is manifested in the form of good deeds, namely genuine works of positive value, integrity in competition, and a big heart to achieve success without causing injustice to others (Hariyanto, 2011). Integrity demonstrates a self-defense attitude by being fair, honest, and candid without being pressured by any party. Accountants who can maintain their ethical attitude by prioritizing integrity will produce positive results without having to justify any means.

Competing is said to be healthy if done with love and in accordance with human values. Every human being strives to give his or her best effort, even when competing, demonstrating that even though humans are always competing, they prioritize values in every attitude.

[Figure 1. About Here]

The figure above explains in more depth some of the key aspects that can be understood in the implementation of the spirit of *fastabiqul khairat*, including conviction, regulation, procedure, acceptability/halal, and charity (Sarif, 2015).

Conviction is the first key in *fastabiqul khairat*, making it the main pillar in human life and demonstrating every human being's intention in taking attitudes and behavior. The intention that is embedded in the heart determines the meaning and essence of every action, whether it is due to Allah or something else material and worldly. The determination of intentions and the execution of action must be tailored to the applicable regulations and procedures. Religious rules, state laws, statutes, cultural philosophies, and professional codes of ethics are all examples of rules. After establishing values-based beliefs and intentions, it will generate a set of actions that are permissible (halal), prohibited (haram), commendable (mubah), and not recommended (makruh) (Sarif, 2015). In the end, humans decide, what kind of attitude will result. The attitude reflected in the character of the accountant is integrity, *amal salih* (positive attitude), and not being unjust.

#### Accountant character in the perspective of *fastabiqul khairat*

A public accountant has a professional responsibility to ensure the fairness of financial statements based on the results of his or her examination. Every public accountant has their own reasons for acting and working the way they do. The reasons that emerge will determine each individual's worth, as well as how he will carry out his professional duties, make decisions, and interact with his surroundings. Therefore, this will ultimately refer to an accountant's intention, whether the intention arises because of God or simply because of the world alone.

The auditing of financial statements begins with planning, which includes accepting the audit engagement and developing work plans. The next step in the process is the auditor's examination of his or her client. This is followed by the final process, which is the public accountant's formulation of an audit opinion. Every step or process is carried out with the intention of producing right or wrong, good or bad results, and demonstrating self-confidence. This is as stated by Mr. Shah:

“First, I will look at the client acceptance process. What does the client want? Is it due to obligations to the regulator, or the client wants to see whether the company is healthy or not, or maybe it is for submitting a tender or credit that requires an audit by the KAP? If the goal is unusual, I don't want to do it, Miss. I'm afraid it will be sinful (laughing).”

*"It's unusual because, for example, the company will select a tender so it needs to be audited by the KAP. However, the client asks for an Unqualified Opinion (WTP) at the start. 'Sir, make the opinion WTP, alright, because we want to make a tender' (while raising his hand to his ear, practicing the scene of communication with the client). Or for credit purposes, the client asks for a WTP opinion at the start of the engagement. It has not even begun, but he or she already negotiate the opinion. In my opinion, that's unusual. I often find things like that, especially since KAP is engaged in 'ring two', second class, not big 4 or big 5 which is easy to get clients even though the price for their services is expensive. So, I have to be careful myself. I considered it carefully because we are also competing with other KAPs. It's like 'how much can you pay?', making you dare to beg for it at the beginning (hahaha, while laughing lightly). But it's not just about getting clients, turnover going up, and profits going up. That's not how it works. There are many considerations, like a good name, the integrity of KAP, and my integrity as an accountant."*

These statements show a strong intention because of Allah or religion, as evidenced by the statement 'I'm afraid it will be sinful'. For him, the principles of honesty and firmness in taking a stand have enabled him to progress to the next positive attitude. Fear of sin as a result of committing acts that are forbidden by God makes him to develop a religious self. He does not only prioritize materialistic attitudes in decision-making, which leads to the degree of quality of audits conducted. Apart from that, of course, there are still materialistic aspects to the client acceptance process, with the hope of increasing turnover and competing with other KAPs.

Competition is an important point in the client acceptance process. Every KAP will give its best performance to attract clients, whether through tenders, direct appointments, or repeat clients. However, the acceptance of the audit engagement is still based on the principle of prudence and obedience to regulators, which reflects *fastabiqul khairat*'s attitude.

During the audit process, the risk of intervention from the client (auditee) is quite high. The auditee wishes to produce 'beautiful', good, and nice financial reports, one way or another, one of which is by negotiating with a public accountant. Of course, this will interfere with the accountant's ability to determine which attitude to adopt. Several cases of ethical violations occurred as a result of improperly implementing ethics. Furthermore, the code of ethics, which can be used as a basis for ethical behavior by the accounting profession, is only read and is normative in nature. This is unable to convey public accountants' beliefs and intentions in their behavior. respective vested interests. Of course, the decision to behave ethically returns to the beliefs and intentions of each individual in accordance with their respective interests

*"For me, the intention is important. In the beginning, I had the*

*intention, I had to be honest, I had to be strong against the current, and I had to firmly reject the unusual request. That doesn't mean I refuse clients who ask to be audited because they want to apply for credit. I avoid the process of negotiating opinions or findings. Yes, no problem, just move on. Here's an example (while holding out a copy of the Independent Auditor Report (IAR) of a local company in East Java). There is a specific purpose, to applying for credit at a bank. But the results are Fair with Exceptions (WDP). During the process, there are also no unusual things. Yes, but I think it's rare to have clients like this."*

The non-materialistic attitude demonstrates that public accountants can prioritize attitudes based on religious values and religiosity. This value will result in high-quality work that adheres to applied ethics. For them, the concept of quality is a fixed price for the continuity of the accounting profession, as evidenced by the company's and public accountants' good name. In theory, the auditor's understanding of ethical values is closely related to the decisions that will be made by the auditor (Nadirsyah & Malahayati, 2007). When a public accountant understands ethical values well, even if they are imprinted in his heart, every step leads to an ethical attitude.

In Islam, understanding every human being's social actions must be in accordance with religious regulations and rules. Every religion teaches its followers to behave morally (Sirajudin, 2013) and according to religious rules. This means that the accountant must decide whether he or she will prioritize materialistic or non-materialistic attitudes. Although, as humans, we will never be free of materialistic attitudes. Accountants should not let their decisions and character become entangled in it or make it the only goal.

As Allah's servants, we are obligated to obey His commands and avoid His prohibitions so that the actions we take are positive. Similarly, as Indonesian citizens based on the rule of law, we are required to follow all applicable laws and regulations. Of course, as an accountant, you must follow good rules and not violate the law or laws, or the professional code of ethics.

*"Because I am a Muslim, I am afraid that this will be a sin, even though the determination of sin is the prerogative of Allah SWT. At least, I fortify myself first, with the intention because work is worship, so I have to do it properly. Then speaking of worldly rules, there are regulators in Indonesia, such as capital market law, tax law, and others, depending on the case later. Then, as an accountant, I have a code of ethics, so I comply with the code ethics as much as possible. I have to be objective, independent, have integrity, and act professionally, as much as I can say. Even when I formulate a result or say an opinion, there is an intervention."*

*"For example, sometimes I am invited by clients to eat, then we discuss opinions. They ask me, can you do this or not, Sir? Can you drop these findings or not, Sir? If these findings are included, I could be subject to sanctions. Yes, various things, especially when it comes to opinions or findings. It's not 100% objective, or 100% independent according to the rules. But I sort it out, which one is not against the law. It's still okay. It means it is negotiable. But I avoid lying, Miss (hahaha, while laughing)."*

*"If I am unable to fight back or say no, then you can be sure that the results will not match reality. Who is at a disadvantage? Of course, many parties, such as investors and the government. Then if I don't follow their wishes, the risk is that next year the engagement will not be held again. It means I lost a client. It's a dilemma. I need to see the situation and conditions, Miss. As long as it does not lead to fraud."*

The spirit of *fastabiqul khairat* reflects in the attitude taken by the informants (Mr. Syah and Mr. Mamad) when carrying out their professional work. Competition is considered a tough challenge, whether one wants to put forward good values or justifies any means. In the sense that social action decisions are made in accordance with religious values and rules while remaining honest and strictly adhering to integrity, in order to produce positive work. According to the existing reality, a work in the form of a public accountant's opinion concludes that the priority is to produce good deeds.

When social action is carried out in a healthy competition, it results in a work of 'good deeds' that is free of injustice. Injustice is defined as putting a matter out of place, violating the rights of others, cruelty, inhumanity, and a desire to see others suffer. The meaning of 'zalim behavior' sounds sadistic. However, when interpreted more deeply, *zalim* behavior is an attitude of injustice and harming the rights of others through all kinds of methods that are prohibited (haram). Likewise, *zalim* behavior can haunt the ethical attitudes of public accountants. Will accountants adopt a stance that benefits themselves, their class, or those with a vested interest in them at the expense of society as a whole?

Even so, the emergence of intervention from parties associated with public accountants can reduce the degree of work quality. It not only reduces the steps in the audit process that are not in accordance with applicable regulations, but it also reduces the results of opinions that are not in accordance. This is accomplished, for example, by reducing audit quality by reducing the amount of audit evidence. When an accountant is unable to act decisively, he is dragged into the wrong stream, resulting in a poor-quality job that is detrimental to many parties.

In a healthy competition, an accountant is expected to be a person who is fair and prioritizes human values. They must be able to collaborate with anyone, whether competitors or clients

in need of their services. From a humanistic perspective, human nature is not just 'human being' but 'human becoming,' and how to become a more meaningful human being (Kuswarno, 2009) through the integration of philosophical values is framed with normative values (Purwaningrum, 2019) and the various 'processes of becoming' that will determine the attitude of moral public accountants (Aripriatiwi, 2020) with *akhlaqul karimah*. *Fastabiqul khairat*'s spirit will assist accountants in determining attitudes, whether making decisions or competing with other professions.

*"... KAP is engaged in 'ring two', second class, not big 4 or big 5 which is easy to get clients even though the price for their services is expensive. So, I have to be careful myself. I considered it carefully because we are also competing with other KAPs. Yes, when it comes to KAP big 4, you know there are already big names, foreign affiliates whose flying hours are already very high. They have existed for a long time. While this KAP in class 2 has good quality itself. But indeed in regarding this intense competition, we don't only see competitors in class 2, but also in class 1 like big 4. We prioritize quality, to maintain a good name, the KAP must be of high quality. The AP must also be of high quality. Even though maintaining quality is definitely very difficult (shalling a long sigh)"*

*"I once had a commercial bank client, quite large, provincial class. It was held by the big 4 in the previous year. In that year, the appointment was open directly to us, but use a message to me. That date must be released, the opinion is that if you can get WTP, it has to be WTP because last year it was also WTP. It's not difficult, they said, if it's okay, my KAP will be chosen. From there I thought, looks like there's nothing here. But if I reject it, the chance to get snapper is gone. Yes, I can only say, I can promise to be on time according to the requested date as long as the audit process is smooth. But I can't promise a definite WTP opinion. If I promised WTP, I would be in trouble if suddenly it is found WDP or a disclaimer (hahaha). Yes, finally, the engagement immediately chose my KAP."*

*"I think this is still healthy competition with my competitors. I'm not trying to disgrace or bring down the opponent. I also put my heart and soul into the work process, even though I secretly hope that I will be WTP (smiling). The results were truly WTP, carried out according to applicable professional standards (while showing the results of the audit to the researchers). Yes, whether the fee is large or small, everything is done the same way. I don't accept a low wage and continue to produce sloppy work. That is also incorrect. The point is that an accountant must be able to stand from various perspectives. How can I be in the client's position if I work half-heartedly, as well as in the opponent's position, and I don't drop them."*

The spirit of *fastabiqul khairat* can be found throughout the audit process, from accepting the engagement to issuing an audit opinion on the financial statements. The issuance of an opinion is the most important and risky stage because the accountant's reputation and experience are at stake. The outcome is an opinion on whether it is capable of providing benefit not only to the accountant and the employer (client) personally but also to the public in the form of public trust in the integrity of the accountant's work. *Fastabiqul khairat* exhibits a competitive attitude and produces good results. The audit opinion must also be favorable. Not only goodness and pragmatic truth (Aripriatiwi, 2020), which means it is true for its own circle by removing the truth for society (ummah).

Islam has taught the essence of the monotheistic sentence, namely "There is no god but Allah, and Muhammad is Allah's messenger". This sentence is manifested as a paradigm or monotheistic point of view, which is the key to *fastabiqul khairat*'s spirit (Sarif, 2015). A Muslim is obliged to carry out God's commands religiously and spiritually in competing in the world. Healthy competition is reflected in a loving and humane attitude, not bringing each other down. A good business will always produce good consequences for fellow human beings (Sarif, 2019). Internalization of Islamic values through the spirit of *fastabiqul khairat* in accounting professional ethics implementation is required in the accounting profession. A good accountant will always produce work that benefits the people, not just interested parties. The spirit of *fastabiqul khairat* can benefit not only specific parties (companies), but also larger parties such as the community, government, and even their religion.

## CONCLUSION

Accounting is a profession that is vulnerable to being dragged into the currents of business globalization. The accountant's materialistic and non-materialistic attitudes will influence his or her attitudes and decisions. The public accounting profession's code of ethics is expected to be well manifested in every accountant in order to produce ethical character and behavior. In the midst of the accounting profession's ethical crisis, it is critical to have a value that can shape an accountant's character with integrity, honesty, fairness, and firmness. This is reflected in the spirit of *fastabiqul khairat*, which competes in goodness.

**1** The character of every public accountant in the spirit of *fastabiqul khairat* must be reflected in every social action taken, from accepting the engagement to issuing an audit opinion. The application of the spirit of *fastabiqul khairat* by public accountants is in accordance with the nature of humans who are commanded to do good and avoid injustice in order to produce works (opinions) that benefit many parties. Determining beliefs and intentions based on religious values is the main key in *fastabiqul khairat*, specifically through non-materialistic intentions because of Allah SWT. Internalization of the *fastabiqul khairat* spirit in

public accountants is a process of determining intentions in behavior and decision-making in order to produce accountants who have good integrity and are not unjust in every decision they make. It is hoped that this character development will lead public accountants to ethical attitudes and determination in the midst of the accounting profession's ethical crisis.

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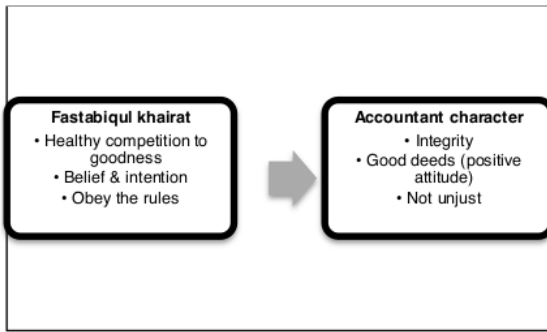
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Figure 1/ Conceptual Framework



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