

Education: Honesty, Discipline, Patience, and Ethics as Media in Implementing Government Financial Accounting in Samarinda, Indonesia

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Submission date: 29-Apr-2022 05:13PM (UTC+0700)

Submission ID: 1823708138

File name: 1718-25-7205-1-10-20200330_1.pdf (308.38K)

Word count: 6809

Character count: 38415

Education: Honesty, Discipline, Patience, and Ethics as Media in Implementing Government Financial Accounting in Samarinda, Indonesia

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Article Info

Article History

Received:

January 2020

Accepted:

February 2020

Published:

March 2020

Keywords:

education: honesty, discipline, patience, media of accounting implementation, government in Indonesia.

ABSTRACT

Social networking media has been a major source of communication. The aim of the research is to understand the meaning of education, honesty, discipline, patience, and ethics for better implementation of regional government financial accounting. The research uses a descriptive qualitative method, which is a research that results in descriptive data in the form of words from key informants observed based on their experience. Qualitative research is an inductive approach based on the real condition; a knowledge that emphasizes on the field actual condition based on the experience of each individual informants. The research result indicates that education, honesty, discipline, and patience are the key to the implementation of regional government financial accounting since the four components are an intact unity. It can be concluded that the four components are inseparable thus they are the media in the implementation of local government financial accounting in Indonesia.

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INTRODUCTION

The reason the author chose the title of education, honesty, discipline, and patience, and ethics as a media, because without good accounting education, honesty, discipline, patience, and ethics, the implementation of local government financial accounting is chaotic. So, account education, then supported by honesty, discipline, patience, and ethics of staff, the implementation of regional financial accounting will not occur regional financial misuse. Riandari (2017) and Sako (2018) state that education is a deliberate effort to help students, directly or indirectly, in developing

themselves to achieve their maturity. Yuniarni (2019) and Rodiah and Nahartyo (2019) state that education is a process of conscious control in which changes in behavior occur, both individually and in groups. In addition, Wibowo, Syukri, & Sukmawati (2019) stated that education is basically a conscious, deliberate, and responsible activity carried out by adults to students so that interaction occurs between them so that students can reach the desired maturity and sustainable.

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So that honesty is a medium in the implementation of regional government financial accounting. The presentation of regional government financial statement is stated as reliable if presented honestly. The honesty can be achieved if it started with good intentions (Bustami, Syafruddin, & Afriani, 2018; Priyanto, Aunnurahman, & Aswandi, 2019). Both definitions indicate that intention comes from faith and the faith of the regional government apparatus comes from the obedience formed by their obedience to the Divine Omnipotence. The obedience is due to remembering God from the place of faith. Honesty is not a substance where its form can be drawn; however, everyone respects it. Sulistyarini, Utami, and Hasmika (2019); Ulfah (2019) stated that being honest is equal to the purity and sincerity since it is the sacred flame of fire grown from the deepest heart and is not tainted with evil stain. Fitriyah, Sukmawati, and Chiar (2019) stated that honesty can be grouped into several different levels. First, true in words, which is the source of all kindness and benefit. Second, straight in words means describing all events according to the real condition. In fact, Fitriani and Muljono (2019) stated that honesty is an abstract concept since it cannot be measured in breadth, it is colorless, tasteless, no weight, no material being, and no structure, but all apparatus respect it and want to use it. In addition, Wibowo, Syukri, and Sukmawati (2019) and Sada (2019) stated that honesty in the apparatus could lead someone in intelligence. Honesty is the beginning of the apparatus to do goods. Honesty is an attitude to always try to match the information to the actual realities. Positive attitudes are a response from the related internal apparatus. Further, Priyanto et al. (2019) divided honesty into five approaches. First, it is attached to the apparatus. Second, the ability of the apparatus to see the economic status of the community. Third, sensitivity is attached to the apparatus in the form of cooperation. Fourth, characteristics in the communication between the related offices. Fifth, the ability to spread the economic information, which is, in essence, the enforcement of ethical values and morality of the regional government apparatus. Meanwhile, Suamba (2019, p. 1) found with reference to tourism industries in Bali, there are at least there are five parties, namely (1) government, (2) educational institution, (3) industries, (4) traditional local village (*desa pakraman*), and (5) mass media to educate people ethical values and wisdom. In practice, they are basically connected in a system of education. Irrespective various channels may be utilized, either formal or non-formal or informal, or mix of them, the matter of ways to spread profiting modern means is worth to think for successful ethical education in tourism.

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The main purpose of this is to understand the meaning of education, honesty, discipline, and patience, well as ethics for better implementation of local government financial accounting. This research uses descriptive qualitative method, which is a research that produces descriptive data in the form of words from key informants that are observed based on their experience. The study uses an inductive qualitative approach based on real conditions. The purpose of knowledge here is accounting knowledge, which is supported by honesty, discipline, patience, and ethics. The results showed that ¹ counting education, honesty, discipline and patience well as good ethics are the keys to success in the implementation of local government financial accounting because the five components constitute an integrated whole. It can be concluded that the five components

cannot be separated from each other so that it is a medium in the application of regional government financial accounting. This means that through the mediation of these five things, the implementation of regional financial accounting is not going well.

THEORETICAL REVIEW

Education. The education referred to in this research is accounting education, because accounting education is special education, learning how to record, evaluate, and recognize the assets of a particular entity including checking the existence of these assets (Ciulla, Knights, Mabey, & Tomkins, 2018). The definition of accounting based on its activity is the process of recording, planning, summarizing, reporting and analyzing financial data of an organization (Sopanah, Sudarma, Ludigdo, & Djamburi, 2013). Therefore, the success of apparatus works depends on their intention. Sudiarianti, Ulupui, and Budiasih (2015) stated that honesty is a positive attitude and has high value although it is in the level of an abstract concept and intangible.

Honesty is the attitude of the most substance that can not be seen form, however, everyone appreciates it. In addition, Yu (2019) states that honesty and sincerity come in pairs with sincerity and purity because the sacred fire of fire grows from the deepest heart and is not tainted with evil stains that can destroy all the structures of human personality. (Ajekwe & Ibiamke, 2018); Dhiyavani (2017) stated that honesty can be grouped into various different levels. First, true in words, which is the source of all kindness and benefit. Second, straight in words means describing all events according to the real condition.

The next expert is related to discipline Dhiyavani (2017) and Ajekwe & Ibiamke (2018) stated that discipline is an abstract concept since it cannot be measured in breadth and it is colorless, tasteless, no weight, no material being, and no structure; however, a successful person is those who respect time or discipline. So that, Putra, Suweken, Suarsana, and Si (2016) viewed discipline as a habit that could create complex spaces as well as has functional and architectural nature and is repeating constantly. Discipline attitude should be part of the formulation strategy of goals achievement (Heinrich & Marschke, 2010; Setyawati, 2018). An execution is the connecting link between plan, desire, and implementation. When a work discipline attitude is implemented, it could have a positive value for all components of activity appraisal.

Patience is the valuable positive attitudes although it is in the level of concept, abstract and intangible. Hapsari and Azlina (2018) also suggested that the result of today's Own State Revenue (PAD) collection must be deposited on the same day. It is one of the descriptions on discipline that must be enforced in all activities. It also has been described in detail in the Qur'an that calling the Muslims to respect time. It stated in a verse Wal'asri, means that by the time. The words "by the time" contain the meaning of swearing.

5 Ethics comes from the Greek word *ethos*, which in the plural (ta etha) means 'custom' or 'habit'. In this sense, ethics is related to good living habits in a person or in a society of community groups (Widiastuti & Nugroho, 2015). (Ethics (ethics) can be broadly defined as a set of principles or moral values (Hasibuan, 2019) and each individual has these values that are applied in daily life through the description of their attitudes and behavior. The attitude and behavior of people who have ethics will be different from people who do not have ethics. People who do not have ethics

are mostly inclined to take different actions, with what they consider appropriate in certain situations again (Ardiansyah & Diella, 2019) and then furthermore, again values. Hasibuan (2019), stated there are two main reasons why someone acts unethically, first, because one's ethical standards differ from the ethical standards that apply in society as a whole. Second, the person chooses to act selfishly. Šinkovec (2013), and Levin and Schwartz-Tayri (2017) revealed that basic ethical theory is divided into two kinds, namely deontology theory, and theological ethics.

¹ Education, Honesty, Discipline, Patience, and Ethics as a medium ⁸ in the implementation of local government financial accounting. Said to be the media, because, without Accounting Education, Honesty, Discipline, Patience, and Ethics, the implementation of Regional Financial Accounting is damaged, it must start with good intentions (Riandari, 2017; Sako, 2018). Both opinions state that the basic intention is the faith and belief of the regional government apparatus derived from obedience to the Almighty and remembrance of God from the place of faith. Therefore, the success of the work of the apparatus is very dependent on intention (Akhyar Adnan & Barizah Abu Bakar, 2009) state that honesty, discipline and patience are positive attitudes that are valuable even though they are at the conceptual, abstract and intangible level. PP (government regulation) No. 30/2007 also suggests that the results of today's own Country Revenue (PAD) collection must be kept on the same day. This is one description of the discipline that must be upheld in all activities. It has also been explained in detail in the Qur'an which calls on Muslims to respect time. It is stated in a verse of Walasri, meaning for the sake of time. The word means to swear. It is clear that Allah SWT gives a message to His servants to respect time. In addition, good performance was also confirmed. If staff who are educated with accounting, ¹³ are honest, disciplined, patient, ethical, then bring better and more beneficial results. Akhyar Adnan and Barizah Abu Bakar (2009) and Levin and Schwartz-Tayri (2017) state that honesty, discipline, and patience, as well as ethics, are an inseparable part of social and moral responsibility. Rhodes and Badham (2018) stated that honesty, discipline, and patience and ethics are an inseparable part of social and moral responsibility and ethics. An accountant must have the accuracy and patience to enter every transaction that occurs so that stakeholders can read the financial statements produced. So, Levin and Schwartz-Tayri (2017) stated that patience is the media in implementing the financial accounting of local governments. It starts from obedience to the Divine Almighty and rises to remember God from the place of faith. So the understanding of the media is not interpreted narrowly narrow, because the understanding of media in Latin *Medius*, which literally means intermediaries. So with Accounting Education, which is followed by Apparatus, Honesty Apparatus, Apparatus Discipline, Patience Personnel, and Having virtuous Ethics, God willing, the implementation of Regional Government Financial Accounting can be done properly and correctly, and there will be no misuse of local financial management.

METHODOLOGY

This research used a qualitative method, so there is no such thing as a sample. Because it is based on the process of collecting data, a long period of time and building propositions and explaining the meaning behind social reality Denzin (2009) and Hasiara (2018). The qualitative research methods are methods that emphasize data collection ¹⁰ procedures, descriptive or narrative, from informants (Hasiara, 2018, & Denzin, 2009). Qualitative research related to ideas, perceptions, and opinions or beliefs of a person as the subject under study. And qualitative research is an

approach that emphasizes the researcher's observation process. Therefore, the presence of a researcher as a research instrument is a must. The validity and reliability of qualitative data depend on the skills, sensitivity, and integrity of the researcher. Researchers must realize that they are data planners, collectors and analysts and reporters of their own research results. Because researchers must adapt to situations and field conditions, a good relationship between researchers and research subjects must be maintained properly. The success of a study is determined by the subjects studied. So the data obtained by observation, interviews, documents, and data triangulation, informant triangulation, and theoretical triangulation.

3 Based on the explanation above, the data in this study were obtained by (1) Observation, (2) Interview, and (3) Triangulation. To provide an adequate understanding, the following data collection in this study is explained as follows.

- a. Observation: Observation is a data collection technique conducted by direct observation of the research object (Hasiara, 2018; Sugiyono, 2009)). Observation is conducted to gain various information and factual data as well as to understand the dynamic situation and condition of the research objects and subjects (Hasiara, 2018, & Denzin, 2009). The thing that is observed is related to accounting education, which is related to honesty, discipline, patience, ethics, and ethics.
- b. Interview: Interview is a primary data collection technique from the (Hasiara, 2018, & Denzin, 2009). Interview in the research was an in-depth interview since the research was conducted from 2015 to 2017. Therefore, the interview was conducted with different informants alternately from 2015 to 2017 so that the answer from the key informants is natural. The questions asked related to the interview are education: accounting, honesty, discipline, patience, and ethics related to the implementation of regional financial accounting.
- c. Triangulation: Hasiara (2018), Denzin (2000), and Yuliani (2017) stated that triangulation aims to match various different data sources to the same objects. When information gained is matched then data is considered as reliable and valid. It means that when data validation is conducted, the information gained is the same. This can be seen from the similarity of answers to interviews conducted by researchers at different informants, but have the same view, about accounting education, honesty education, disciplinary education, patience education, and ethical education. All of these components are mediators in the implementation of local government financial accounting.

FINDINGS AND DISCUSSION

This research found that Account Education in Employment was important: Accounting education plays a very important role in jobs, without education, honesty, patience, and discipline will have no meaning. The substance of education is the conscious effort by humans to develop inside and outside personality and it lasts a lifetime. Therefore, education is the responsibility of the family, community, and government. A good education is an education that gives priority to the learners. It is stated by a key informant, as follows.

“we have to have a good education in order to have a good life and work. Education, in this context, means skill and competence in the financial field. Education can also be gained from the family known as informal education, while a formal education is gained at school. Both informal and formal education plays a significant role in the working world” (Lecturer A, in Accounting Department, November 4, 2019).

Accounting education plays an important role in life. Accounting education is more meaningful if it is supported by adequate skills (Levin & Schwartz-Tayri, 2017). The statement is also supported by Wibowo et al. (2019) and Bustami, Syafruddin, & Afriani (2018) that stated that education is an effort deliberately conducted to help learners, directly or indirectly, in self-developing to achieve their maturity. Whereas Kharisma, Susilowati, and Ridlo (2018) stated that education is a conscious control process that resulted in changes in behavior in a person. The view describes education as a process that began from birth and lasts for life. Further, (Wibowo et al., 2019) stated that education, essentially, is a conscious, deliberate, and responsible activity conducted by an adult to the learners thus interaction occurs among them so the learners could achieve the aspired and continuous maturity. Based on the above expert opinion, the author concluded that education is a tool to help learners to develop their potentials both in the community and working world to achieve family welfare. Education issue is an important issue in life. In addition, it cannot be separated from human life since the progress of a nation is determined by the educated human resources. Education plays important role in the family, community or nation and state lives. Therefore, the progress of a nation and country is determined by the number of their high educated and skilled people.

The next finding is honesty at work: Accounting education is not only taught about the process of recording, classification, or transactions, but it is taught to develop to honesty in various activities and honesty is the basic capital in the family, community, nation and state lives. Honesty in presenting the regional government financial statements is absolute since the statements are stated as reliable if they are presented with honesty and bias-free. Any fraud in the financial statement's presentation causes the statements are meaningless and have no value. If honesty is lost in a person who prepares the financial statement, the public trust toward the entity will also be lost. Dishonest apparatus who in the position of treasurer's receiver (*bendahara penerima pembantu/BPP*) will engineer and manipulate the regional tax revenue as well as to conduct the grasping of rights and oppression, and so on. Data manipulation often occurs in the context of financial statements preparation. If someone preparing the financial statement is dishonest, the meaning and essence of accounting and financial statements will be lost, as stated by a key informant as follow.

"if the information given is bias then it is untrusted and could determine the credibility of the information. If information is forged, it contains a bigger result of the allegation, such as corruption allegation (Lecturer B, in Accounting Department, November 4, 2019).

The above statement could be interpreted that honesty has an impact on ourselves. Due to the important honesty, the government of Indonesia issues (Suprihatin, 2015) on Higher Education in Article 1 paragraph (1) explained that education is essentially the development of self-potential of the learners based on religious spiritual power, self-control, personality, intelligence, noble character, and skill (Al.Qur'an, 2000; Malik et al., 2019; Yinusa & Adedokun, 2017). Education has a strategic role in the development of good citizen characters, especially college students as intellects. Tambychik and Meerah (2010) and Widodo (2017) stated that honesty is one of the moral values that should be upheld in all life aspects. Honesty should be the base for individuals in saying and behaving in all activities in life. Honesty is the manifestation of sincerity or straightness of one's heart in their action. It is this type of honesty that should be implemented in life wherever it is. The seed of dishonesty is originated from the ground as stated by Wibowo et

al. (2019) and Malik et al. (2019) that dishonest acts (such as cheating at class) followed by an individual is a common thing among the prospective bachelors. Moreover, some of them are brave enough to take, modify or plagiarize other scientific works without citing the original sources and made it their own work.

Subsequent findings of discipline at work: Discipline is attitude/behavior expected by each educator so that learning activity is well conducted as expected both in class and outside the class. Talking about discipline we view it as a rule, organization, cooperation, and obedience to the procedure, and so on. An apparatus assigned by his/her superior as a treasurer's receiver is demanded to discipline his/herself regarding the received regional tax (Zulaichah, 2014). The regulation gives emphasis on the discipline principle stating that every regional tax receipt on that day should be deposited to the regional cash on the same day. The regulation encourages the management of regional government financial accounting to uphold responsible self-discipline. All activities conducted at the regional government level have signs that act as guidance in the implementation of regional government financial accounting. For example, in addition to the recommendation to deposit the revenue, it is also recommended to do the recording and only a discipline apparatus that can make a deposit and conduct recording, including regional income monthly reporting. Regional government apparatus learn self-discipline, especially those related to their main duties and functions (*tupoksi*). It is also stated by a key informant, as follows.

"success achieved cannot be separated in to high discipline that upholds the values of personality, especially religious orders that encourage its followers to always respect time. Discipline teaches humans to do work today before their busy time. In addition, it also depends on each apparatus personal (a statement by Lecturer C, in the Accounting Department, November 3, 2019).

The above statement can be interpreted that discipline has a significant role in the working world since it could improve an entity's performance, especially in the performance of regional government financial statements. Wibowo et al. (2019) and Nazaruddin (2019) stated that the main goal of discipline is to direct the apparatus so they could control themselves. In addition, for the apparatus to do the activities well, according to the prevailing regulation, self-discipline is important (Rahmawati, 2018 and Hoffmann & Metz, 2017). Based on the opinion, it can be concluded that the goal of discipline is to direct the people to be able to control themselves.

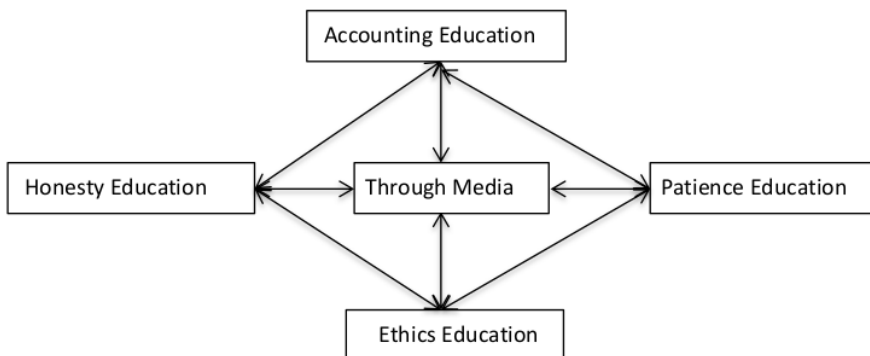
The Meaning of Patience in Work: The working world puts patience at the forefront. It is important in completing the work. If something goes wrong, the misstatement work should be corrected. However, the correction takes time and time is faced with patience. Therefore, patience is very important. Another thing related to the patience is when a regional government apparatus assigned in the position of treasurer's receiver or in the accounting field, he/she should make a report every month where each regional tax objects sometimes bring their own issues, especially regional tax arrears. The tax arrears can only be faced with patience. Patience is characterized by a strong religious foundation. When an individual has no patience in work, the work cannot be properly done. Psychologically, it could create stress and the negative appraisal from the superior, which is considered as fail in handling the regional tax collection. As a result, regional income (PAD) in a certain year is not achieved. This is what the appraisal of the superior to his superordinate who failed. The condition can be overcome with high patience. It is stated by key informant as follows.

“we have to be patient on what we face. If we are impatient, we cannot go to the next level. This is what we call with patience test and it varies. We have to look at ourselves as well as others in respect” (Lecturer D, Accounting Department, 4 November 2019).

The statement above can be interpreted that when someone takes an exam, they will find the meaning of patience in the exam. Patience expected to occur related to the exam is the true patience since sometimes questions learned are not in the exam. Apparatuses who work in the financial sector the most crucial thing is etiquette because it is associated with good or bad deeds. Therefore, the apparatus working in the ethics of financial midwives is the front line. This is conveyed by the key informants below.

“ we understand about ethics is quite broad, because it can be good and can be bad, but what is needed by all instances is good ethics, and ethics is interpreted in a broad scope, there are among us interpreting the same as good deeds, good morals good deeds and words are interpreted with good ethics, and this kind of ethics is sought by all agencies, both government and private sector. ”

Based on the above various interpretations, that is concept accounting education, honesty education, discipline education, patience education, and ethics educational media in the implementation of government financial accounting in Indonesia are formed. The map of the Concept is displayed in the following picture.



Picture 1: Map of concept education: accounting, honesty, discipline, patience, and ethics Analysis [source]

Framing the Meanings of Accounting Education: Honesty education, discipline education, patience education, and ethics education. This is unification in various education units: honesty, discipline, patience, and ethics. Based on the framing in the picture above, it can be interpreted that education, honesty, discipline, patience, and ethics are links that cannot be separated from one another. Because accounting work in the Regional Government is in dire need, Accounting Education, which is supported by honesty, discipline, patience, and good ethics. Difficulties come and go, and they can only be overcome with great patience. Nunziata & Rocco (2018), Hoffmann & Metz (2017), Hoffmann & Metz (2017), Aprilianto & Achmad (2017), Hoffmann & Metz (2017), and Nunziata & Rocco (2018) stated that accounting education, honesty, patience, and ethics are permanent capital formation, especially in the sections related to the management of Regional Government Finances. The framing above can also be labeled as shown in Table 1.

	Meaning	Proposition
Education: ethics, patience, discipline, and honesty, is also formed from a certain religion	Honesty has to do with certain religious beliefs.	Honesty is the type of learning formed based on the awareness and from the deepest heart (he/she will be honest from birth).
		Honesty is the type of learning formed in a good religious family environment (he/she will be honest)
		Honesty is the type of learning formed based on association; if friends are honest, he/she will be honest.
	Discipline is a suggestion from a certain religion.	Discipline is time management formed from the deepest heart
		Discipline is time management formed from the environment (if the environment is discipline, he/she will be discipline); however, the stance is also a determinant.
Patience is a command of a certain religion.	Patience is all type of hardships that come and go either with success or failure, the control is Islam, which is by conducting <i>Islam</i> [<i>i</i> = <i>isya'</i> (<i>isha prayer</i>), <i>s</i> = <i>subuh</i> (<i>faajr prayer</i>), <i>l</i> = <i>lohor</i> (<i>dhuhur prayer</i>), <i>a</i> = <i>ashar</i> (<i>'asar prayer</i>), and <i>m</i> = <i>maghrib</i> (<i>maghrib prayer</i>)], which is the religious pillar	
Ethics is a suggestion for certain religions.	Ethics of each apparatus working in government agencies, individually pay attention to ethical values. The value of ethics is applied in daily life through good attitudes and behavior and avoid moral repairs.	

Table 1: The Meaning of Education: honesty, discipline, patience, and ethics.
 Hasiara (2018) [source]

The Concept of Accounting Education: Accounting education can be well followed, honesty can be achieved, discipline can be implemented, and patience can be done if all of it comes from the deepest heart. It can be seen from the above pyramid. Education is not only developing the academic intelligence of the college students but also forming students with the character that prioritizing honesty, discipline, and patience.

The Concept of Honesty

Honesty is the type of learning formed based on awareness and from the deepest heart (he will be honest since birth). Honesty is the type of learning formed in the family environment that has good religion (he will be honest). Honesty is the type of learning formed based on association (honest friends then he will be honest). Therefore, honesty is important since its direct ones' personal so he/she could be honest, at least to him/herself and does not lie since the essence of honesty is no lie. Especially if related to regional financial management, it should be trusted to staff with high integrity and honesty to avoid corruption. In the end, transparency in regional financial management will create horizontal accountability between the regional government and its people thus government that is clean, effective, efficient, accountable, and responsive toward community aspiration and interest is created. The keyword in the regional financial management is transparency that is sincere, thorough and gives a place for active participation from all community levels in the process of public resources management.

The Concept of Discipline

Discipline is one's ability in time management formed from the deepest heart. Discipline in time management can be formed from the environment. If someone is in a disciplined environment, he/she will be disciplined; however, one's stance also determines the self-discipline. Discipline could advance someone in making the job successful, especially in the preparation of regional government financial statements since the statements should be reported to the parties that need them.

The Concept of Patience

Patience has a limitation where each person has certain limitations in certain activities. If the limit has been exceeded, they tend to stress that in turn influences the psychological process in working, especially in the preparation process of regional government financial statements. In shorts, "patient" is found in Islamic teachings. Patience for common people who heard the word accounting, they will visualize it as related to money, whereas accounting is a subject that is not limited to the recording of the outflow of money from the regional cash. Instead, it is based on honesty, discipline, and patient.

The Concept of Ethics

Ethics can be interpreted in 2 (two) forms, which can mean good habits or bad habits. Related to the implementation of local government financial accounting, the ethics needed are good ethics. Because of good ethics, it is the desire of all Local Government agencies. Therefore, ethics can be needed in all fields of business. An accountant other than those mentioned above, there is still much to be had, related to the implementation of financial accounting for local governments, for example, having accuracy, having good manners, having a good attitude. But the main thing is accounting education, honesty education, patience education, and ethics education, it is a chain that is interrelated with one another. This accounting education, honesty education, patience education, and ethics education are the media in carrying out the financial accounting of the Regional Government so that they escape from the abuse of authority over local finance.

CONCLUSION

Various stages, processes and procedures had been conducted by the researcher, especially those related to education: honesty, discipline, and patience. Therefore, a conclusion can be drawn as follow.

- a. Education is an important thing at work. Work without education, honesty, discipline, patience, and ethics is meaningless since it will not result in a quality regional government financial statement. A quality financial statement is a statement made from an appropriate educational background, training, skill, and experience. Educational background in education and courses in regional financial accounting and experience in the same jobs.
- b. Being honest to the role of self, to the rights and responsibility, and to the existing order as well as honest in thinking, behaving and acting. In addition to honesty, discipline is also important since discipline is a character for self-control. It is also important for someone to do a directed activity and in accordance with the prevailing regulation. Therefore, discipline plays an important role in the working world for it could move someone forward to success, especially in the preparation of regional government financial statements.

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- c. Patience is also one of the important things in work since it is needed to complete work and any error occurs should be corrected. If someone has no patience at work, the work will be a mess. An apparatus is in failure when he/she is unable to complete the work. Therefore, planning, implementation, evaluation and follow up are needed to correct the errors so they will not reoccur. Patience in the working world has an important meaning for the peace of soul, self-control from any desire, and the ability to be tolerant of any delay in success.
- d. Ethics are attitudes needed for all life. Because ethics can occupy all places and times in the joints of human life, especially the apparatus in charge of local financial management. The five components are like a coin where each side is an intact and sturdy unit. In other words, education, honesty, discipline, and patience are complementary unity.

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