



Analysis of the Application of Business Ethics Theory in the Case of Bribery Acceptance By the Audit Board of Indonesia (BPK RI) in 2023

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Abstract : This case research aims to explore the theory of business ethics and analyze its implementation by examining a case of business ethics violations involving the Supreme Audit Agency (BPK RI), which accepted bribes during audit activities at the Public Works and Spatial Planning Service (PUTR) in South Sulawesi. Based on the case analysis, it was found that three auditors committed violations, including manipulating the budget items under review, inflating the budget (markups), discrepancies between the work outcomes and the contracts, and accepting bribes totaling IDR 2.8 billion. The actions of the auditors align with egoism theory, but they also violate several business ethics theories, including utilitarianism, Kantian ethics and deontological ethics, and virtue ethics. As a consequence of these actions, the BPK auditors faced sanctions, including imprisonment and fines.

Keywords : Ethics, Business Ethics, Audit, Public Accountant

1. INTRODUCTION

Basically, society in Indonesia is built on the basis of ethical rules. Ethics itself comes from the Greek language in the singular form, namely *ethos* and in the plural form, *ta etha*. The word "Ethos" can also mean attitude or way of thinking (Ernawan, 2011). Ethics relates to the concepts employed by individuals and groups with the purpose of evaluating actions that have been taken, determining whether they are right or wrong, good or bad. Positive ethical values must serve as a reference for all business actors and their stakeholders in conducting their business activities..

In business ethics, the application and communication of moral values are mandatory. Every individual within a business organization must adhere to business ethics in accordance with their respective roles. Business ethics has become a central focus in discussions on responsible and sustainable business practices. It is one of the key pillars for conducting sustainable and integrity-driven business activities. Business ethics theory highlights the importance of moral values in the determination-creating procedure by individuals and organizations, in both the public and private sectors. In essence, business ethics encourages business actors not only to seek profits but also to ensure that their actions align with prevailing moral values and social norms.

However, the application of business ethics is often faced with challenges, especially when personal interests and short-term gains tempt individuals to deviate from

applicable norms. According to Trisnaningsih (2022), the problems of the accounting profession are currently influenced by many problems, one of which is the decline in ethical standards and a crisis of trust. The case of accepting bribes by BPK RI in 2023 is a clear example that there are still shortcomings in the application of business ethics in government agencies. This case shows that there are still ethical violations that occur in business and government activities. The case of accepting bribes not only damaged the reputation of BPK as a supervisory institution, but also caused a crisis of public confidence in the integrity of state institutions. Therefore, it is important to analyze this case through the perspective of business ethics theory, to understand the extent to which business ethics principles were applied, violated, and how this can be prevented in the future.

2. LITERATURE REVIEW

Ethics and Ethical Principles of the Accounting Profession

As noted by Setiawan (2024), the realm of accounting ethics encompasses a set of collective norms and guidelines essential for professionals in the field to avert fraudulent activities and uphold public confidence in their vocation. The concept of ethics within accounting is far from recent; it can be traced back to Luca Pacioli, often hailed as the "Father of Accounting," who incorporated ethical considerations in his seminal work published in 1494. This principle of ethics continues to be a fundamental element of formal accounting education. Over the years, various professional bodies, corporations, and governmental entities have contributed to the refinement and expansion of these ethical standards. According to Andriyana (2022), there are five fundamental ethical principles that accountants are obligated to follow, which include the following:

- a. The principle of integrity where every profession is required to have honesty and assertiveness.
- b. The principle of objectivity. Objectivity refers to the capacity to exercise professional or business judgment free from the influence of various factors, such as biases, conflicts of interest, or an undue dependence on external individuals, organizations, technologies, or other elements. This impartiality is crucial for making sound decisions that are not swayed by personal interests or external pressures.
- c. The principles of Professional Competence and Due Diligence: Learning and maintaining the professional knowledge and skills necessary to ensure that the client or employer receives competent professional services based on current professional

and technical standards, and applicable laws and regulations; and acting seriously and following applicable professional and technical standards

- d. The principle of confidentiality serves to protect personal information obtained through professional and business interactions, ensuring that such data remains secure and is not disclosed without appropriate authorization.
- e. Exhibiting professional conduct entails adhering to all relevant laws and regulations. In every facet of professional engagement and business interactions, one must prioritize actions that serve the public good while upholding professional responsibilities. Accountants are expected to refrain from engaging in any behavior that they are aware could potentially damage the integrity of their profession or that they are obligated to avoid.

According to Purwaji & Wibowo, et al, (2016) in Karen et al (2024) ethics is a procedure of critical and rational reflection carried out on moral norms and values that can shape patterns of behavior and responses to human life, either personally or in groups. An ethic can provide space to explain the analysis of moral norms and values. Thus, the hope is that ethics can be one way to realize morality in the community. Ethics is the main focus in implementing the auditing program (Oktavia, 2024).

Ethics has a relationship with the professional code of ethics. The professional code of ethics in question is contained in the Public Accountant Professional Standards which regulates the ethics that must be carried out by an accountant in fulfilling his professional responsibilities and professional ethical behavior. According to IAI (2011), there are 8 principles of professional ethics including: 1. Integrity, 2. Professional Responsibility, 3. Professional behavior, 4. Confidentiality, 5. Professional competence and prudence, 6. Objectivity

Egoism Theory

Egoism is a philosophical concept that states that self-interest is the main goal of all mankind (Ruth, 2022). According to Ernawan (2011) also states that this theory emphasizes the importance of individuals following their desires and goals, and developing themselves optimally to achieve happiness and increase life satisfaction. According to Tomaszewski (2021) In general, egoism results from self-preservation instincts and actions aimed at individual survival, even at the expense of others. There are three main types of egoism (Kago, 2023). The three theories although have differences on

the surface, in essence, have the concept of human self-interest. The types of egoism theories include:

a) *Psychological Egoism*

Psychological egoism posits that the fundamental and ultimate aspiration of all individuals is to enhance their well-being, encompassing notions of happiness, health, or success. According to this perspective, self-centered individuals focus entirely on their gratification and often display minimal inclination towards altruism or any purpose beyond their interests. Proponents of psychological egoism contend that happiness represents the sole objective that humanity strives to attain, asserting that individuals seek out the resources necessary to attain this happiness only if those resources hold inherent significance to them.

b) *Ethical Egoism*

Ethical egoism introduces a nuanced perspective to the belief that individuals are solely motivated by the pursuit of their happiness. This variant of egoism asserts that for human actions to be deemed moral and subsequently lead to personal happiness, they must take into account the well-being of others. This approach fosters a degree of reciprocity, where individuals engage in mutually beneficial relationships to obtain what they need for their fulfillment. Such interactions operate within a framework of incentives and consequences; those who fail to treat others ethically may find themselves hindered in their quest for happiness. For instance, consider two individuals who forge a friendship based on the reciprocal advantages that such a bond offers, including companionship, support during difficult times, and improved mental well-being.

c) *Rational Egoism*

At its core, rational egoism posits that for an action to contribute to an individual's happiness, it must be grounded in rational thought. The rationality of such an action is assessed based on how well it aligns with and fulfills the individual's personal preferences. When these preferences are met, the individual is regarded as having attained happiness. For instance, a rational egoist may assist someone in resolving a difficulty without anticipating any reciprocation, purely because it is their personal choice. While this may initially seem like an altruistic gesture, if the action ultimately leads to an increase in the actor's own happiness, it can be interpreted as a form of rational self-interest.

Utilitarianism Theory

Utilitarianism comes from the word "utilis" which means usefulness or benefit. This theory is often said to be consequentialism because its main focus is on the consequences or results of an action. According to Ernawan (2011), utilitarianism theory provides an overview of ethical determination created with the ultimate goal of maximizing benefits for many parties (the greatest good for the greatest number). This means that the right action can maximize the good or minimize the loss for many parties.

From 1748 to 1832, this theory was developed for the first time by Jeremi Bentham. This theory was developed based on several characteristic principles (Kinanti, 2024) including:

- a) The natural world offers a framework within which humans operate under the influence of two primary forces: pleasure and pain. Humans inherently seek pleasure while striving to evade pain. He argues that this principle should be evaluated quantitatively to establish ethical advantages based on scientific reasoning.
- b) Joy or happiness is a state that is capable of giving more happiness than pain, or less pain than pleasure is better than any other state. Of all possible states, the best state brings more pleasure than suffering.
- c) Goodness itself is happiness in general, but each individual always seeks what is believed to be their own happiness. So it can be concluded that being able to create harmony between the public interest and private interests is the task of the legislator.

Kant and Deontology Theory

Kant's theory and Deontology assert that an action can be recognized as moral if it can be used as a universal rule, where the action can be applied by all people without causing contradictions. This shows that actions must be able to become universal and objective laws. In addition, this theory also considers that actions can only be said to be moral if they are carried out with moral obligations rather than personal desires or interests. As noted by Udayakumar (2021), Kant underscores the significance of fundamental rules or principles that guide ethical judgments. An individual of moral integrity is expected to possess benevolent intentions and to make ethical decisions grounded in a sense of what is just. Kant's philosophy encompasses universal rights, which include the freedoms of speech, privacy, consent, and conscience. There are 3 wills that are assessed by Kant and become a reference for the value of a will from the fulfillment of obligations (Rizqi, 2024).

Kant argues that the moral standard is higher than the legal standard. Moral responsibility must be based on human conscience.

Actions that are considered moral are actions based on categorical imperatives, which are moral rules that are absolute and unconditional, not based on categorical hypotheses that require certain actions for certain purposes. According to Kant (in Suryosumunar, 2022), there are three types of determinations. First, analytical determinations where the predicate does not add new information to the subject. Second, a-posteriori synthesis verdict, in which the predicate is attributed to the subject according to sensory experience. Lastly, the a-priori synthesis verdict, which involves reason and sensory experience at the same time as sources of knowledge, although it is a synthesis but still a-priori. This a-priori synthesis verdict is universal and absolute.

The a-priori elements can form the basis of Kant's view on ethics. With an emphasis on obligation, Kant argues that an action must be based on an a-priori moral awareness of the obligation. An action is considered good if there is goodness in it, without being influenced by the perspective of possible consequences. This is the essence of the categorical imperative, as exemplified by Mike W. Martin (1994), for example, being honest, keeping promises, not giving others a hard time, and being fair; all of these actions are done because they are obligations, regardless of whether they will bring happiness or not. In other words, obligation is a basic principle that is universal and generally applicable. In Kant's view, obligation is the foundation of moral rules that must apply to every individual, without being influenced by external factors, because it comes from within humans who feel obliged to do good.

Deontological Ethics

Deontological ethics, sometimes called duty-based ethics, is a branch of ethics that believes human actions should be based on rules about right and wrong. People who subscribe to deontological ethics believe that actions should be taken or not taken based on these rules about right and wrong. The word deontology comes from the Greek words *deon* (meaning "duty") and *logos* (meaning "determined through reasoning"). One theory related to deontological ethics is the divine command theory, which states that an action is considered right if God ordains that it is right. Another theory related to deontological ethics is the natural rights theory, which states that humans have some absolute natural rights. Deontological ethics has both advantages and disadvantages as an ethical tool. One of its advantages is that it allows people to perform actions that are neither morally

necessary nor morally forbidden. A consequentialist cannot perform an action that does not have a morally good outcome; however, a deontologist can act as long as it is not ethically wrong. Another advantage of deontological ethics is that an action is valued more than its outcome; this is beneficial because sometimes the outcome cannot be predicted.

Although deontological ethics has obvious advantages, it also has some disadvantages. Since deontologists are more concerned with the rules they follow and less concerned with the repercussions of following those rules, some actions that people decide to do through deontological ethics may cause bad things to happen. Another weakness of deontological ethics is its absolutist nature. Since deontological ethics emphasizes on following predetermined rules and moral codes, people must follow the rules (no matter the consequences) unless there are exceptions. Another limitation of deontological ethics is that sometimes different duties contradict each other, which creates problems for a person in making decisions about what action to take.

Virtue Ethics

The Virtue Ethics Theory, grounded in the philosophical teachings of Aristotle, underscores the importance of cultivating a strong moral character as the foundation for ethical conduct. As noted by Santoso (2020), this theory encompasses a comprehensive set of values, norms, and general rules, which include: 1. Honestly, which means what is being thought, what will be said, and what will be done in accordance with conscience. 2. Justice, which means there is a balance between rights and obligations. 3. Responsibility which means being able to take responsibility either for oneself or others. 4. Moral courage which means independence in determining the attitude to act. 5. Caring which has a direction to the other party. 6. Trust is a belief or attitude or a sense of knowing that what it does is right. 7. *Fairness* is being willing to give what should be given. 8. Realistic is being able to consider carefully by opening the physical eyes, eyes of the heart, and mind to reality. 9. Humble is being who you are, knowing yourself, 10. Respect, which means being able to respect yourself and respect others.

Meanwhile, according to Sukmawan (2024), virtue theory does not only consider good behavior and bad behavior. This theory discusses something where all actions can be said to be ethical if they are carried out with the aim of fulfilling the interests of someone who carries them out. Virtue theory is not based on rules or principles that are universally said to be true or acceptable, but focuses on the best things that can be accepted by all humans. Here is an example of virtue values as follows: 1. Wisdom, 2. Humble, 3.

Hardwork, 4. A good life. Virtue theory is relevant to auditing because it focuses on the development of character and moral virtues that are essential for auditors in performing their duties. Here are some of the main reasons why this theory is important in the context of auditing:

- 1) **Integrity and Trust:** An auditor must have high integrity so as to be able to provide objective and reliable financial statements. Virtue theory emphasizes the development of virtues such as honesty and fairness, which help auditors maintain their integrity even when faced with external pressures or conflicts of interest.
- 2) **Determination creating in Ethical Dilemmas:** Auditors often face complex situations that cannot be resolved by simply following technical rules or standards. Virtue theory provides a framework for determination-creating based on wisdom (phronesis) and personal morality, which allows auditors to navigate ethical dilemmas in a more reflective and virtue-oriented manner.
- 3) **Continuous Professional Development:** Virtue theory focuses not only on the actions performed by auditors, but also on their overall character formation. It encourages the continuous development of professionalism, which means auditors are constantly striving to become better in both moral and technical aspects, improving the overall quality of the audit.
- 4) **Balance between Rules and Personal Morality:** While standards and regulations are important in auditing, virtue theory emphasizes that these rules should be complemented by the auditor's personal virtue. This helps overcome the limitations of a rule-based approach that may not always cover the complexities of real situations in the field.

3. METHODS

This research uses the case research method, which is an approach that focuses on in-depth exploration of a limited system in one or a few cases with detailed analysis. By using a variety of sources of issues on the internet so that the necessary data and materials can be collected. Various trusted references make this research run as expected.

4. RESULTS

A bribery case involving BPK auditors in South Sulawesi was revealed in 2020, when the BPK conducted an examination of the South Sulawesi Provincial Government's financial statements for the 2020 Fiscal Year. This examination involved several BPK auditors, including Yohanes Binur Haryanto Manik, Gilang Gumilar, Wahid Ikhsan Wahyudin, and Andi Sonny. In the same year, the BPK formed an audit team to assess the financial statements of the South Sulawesi Provincial Government, with the focus of the audit being projects managed by the South Sulawesi Public Works and Spatial Planning (PUTR) Office. Before the inspection began, Yohanes Binur Haryanto Manik communicated with other auditors including Wahid Ikhsan, Andy Sonny and Gilang Gumilar who in 2019 had served as an inspection team for the South Sulawesi Provincial Government's financial statements. Yohanes and the three other auditors discussed how the budget items to be examined could be manipulated. There are irregularities that have been found by Yohanes such as budget increases (*markups*), coupled with non-compliance of work results with contracts. However, Edy Rahmat as Secretary of the South Sulawesi PUTR Office instructed Yohanes to manipulate the outcomes in question. In addition, Yohanes was also asked not to check work items and change the project value to be smaller. Through Edy Rahmat, the contractor entrusted a total of Rp 2.8 billion to be given to the auditors.

Judges at the Makassar District Court (PN) Corruption Court gave severe sentences to three defendants in the bribery case of BPK RI Representative of South Sulawesi on May 3 (Wasi, 2023). The three defendants are Wahid Ikhsan Wahyudin, Andy Sonny, and Gilang Gumilar. The sentences imposed were much higher than the charges filed by the Public Prosecutor (JPU). Initially, the defendant Wahid Ikhsan Wahyudin was sentenced to a term of eight years in prison along with a monetary penalty of Rp 300 million, with an alternative of six months of incarceration in lieu of the fine. The defendant Andy Sonny faced a more severe sentence of nine years and six months in prison, accompanied by the same fine of Rp 300 million, and a supplementary six-month imprisonment for non-payment. Meanwhile, the defendant Gilang Gumilar received a five-year prison sentence along with a fine of Rp 300 million, also subject to an additional six-month term of confinement if the fine is not paid.

5. DISCUSSION

Based on this case, when viewed from the theory of business ethics, of course the activities carried out by Wahid Ikhsan, Andy Sonny and Gilang Gumilar are in accordance with the theory of business ethics, but there are also those that violate the theory of ethics, the following explanation:

a) *Egoism Theory*

In applying the theory of egoism, the behavior of accepting bribes is said to be in accordance with this theory. This happens because in the theory of egoism it is stated that self-interest is the main goal of all human beings. In addition, according to Ernawan (2011), the theory of egoism itself maximizes individual interests carried out according to the wishes of the individual himself. This is certainly in line with the activities of accepting bribes carried out by the three bribe-takers. Manipulating audit budget items, conducting budget markups and accepting bribes are things that auditors should not do when viewed based on professional ethics. However, the three perpetrators continued to commit these violations for the benefits they got. Thus, this is in accordance with the theory of egoism.

b) *Utilitarianism Theory*

Accepting bribes is one of the attitudes that violate utilitarianism ethics for several main reasons, including:

- 1) There is a loss to the public interest : Utilitarianism theory focuses on the principle of usefulness, which always strives to provide the maximum benefit to many parties. Accepting bribes will certainly harm the interests of many parties because in general these actions lead to determinations that are unfair and not in accordance with the needs of the general public.
- 2) Undermining integrity and virtue : by accepting bribes, it certainly damages the integrity of the perpetrator and other government institutions. Of course this contradicts the principle of utilitarianism theory which prioritizes the greatest benefit for many parties. Accepting bribes actually prioritizes personal interests.
- 3) Mentally damaging : in addition to harming the public interest and damaging the integrity of the perpetrator, accepting bribes also damages the mentality of other officials by encouraging discriminatory behavior and abuse of power. This is certainly contrary to the principle of utilitarianism theory, whose main goal is to bring the greatest benefit to many people.

c) Kant and *Deontology* Theory

In addition to violating the theory of Utilitarianism, accepting bribes also violates Kant's ethics for several underlying reasons. Here are the reasons in question:

- 1) Absolute Moral Principle : Immanuel Kant explained that a moral action must be based on absolute and universal principles, not based on personal interests. Accepting a bribe violates this principle because the intended action is based on self-interest and is not in accordance with universal moral principles.
- 2) Moral obligation : Kant also emphasized the importance of moral obligations that must be followed without considering the consequences or benefits that will be obtained. Accepting bribes is a violation of moral obligation because this action is not in accordance with the moral principles that must be followed by everyone.
- 3) Principle of fairness : Kant also emphasized that moral actions are certainly based on the universal principle of justice. When the perpetrator accepts a bribe, the perpetrator violates this principle because this action is unfair and certainly harms the public interest.

d) Deontology Theory (*Deontological Ethics*)

In the context of deontological ethics, accepting a bribe is an offending activity for several main reasons, namely:

- 1) Breach of duty : the deontology theory itself emphasizes the importance of a person who is able to carry out his obligations and duties in accordance with moral principles. In addition, this theory also conveys that all actions taken must be based on the rules of right and wrong. When viewed based on the understanding of this theory, of course accepting bribes is an activity that violates and is included in the wrong rules.
- 2) Abuse of power: accepting bribes also involves abuse of power and authority, which violates deontological ethical principles. These actions not only cause harm to the public interest, but also undermine public trust in government and public institutions.

e) *Virtue Ethics*

The activity of accepting bribes when viewed based on the theory of virtue, of course, this activity is included in violating activities because basically, the theory of virtue emphasizes the development of virtues such as honesty and justice. Meanwhile, by accepting bribes, it is clear that this action indicates dishonesty and injustice

committed by the perpetrator. In addition, this theory also bases wisdom in determination creating. Whereas in reality, accepting bribes is certainly very contrary to the principle of wisdom.

In the case of accepting auditor bribes, it indicates that the existence of business ethics should be a reference for an auditor to always apply attitudes that are in accordance with moral values and social norms in every activity. In other words, the existence of business ethics also ensures that the actions taken must be in line with applicable norms. The actions that should be taken include: not prioritizing self-interest, prioritizing the interests of many people, doing work according to its principles, and emphasizing more on wisdom in determination creating. The existence of violations in business ethics shows that the application of business ethics can be said to be not optimal.

6. CONCLUSION

Ethics pertains to the concepts used by individuals and groups to evaluate their actions. Positive ethical values must serve as a reference for all business actors and their participants in conducting business activities. In principle, business ethics encourages business practitioners not only to seek profits but also to ensure that their actions align with prevailing moral values and social norms. Based on the analysis, it can be concluded that the acceptance of bribes by BPK auditors in South Sulawesi is a clear example of the failure to apply business ethics in practice. This highlights the importance of ethics education and stricter law enforcement to prevent corrupt practices in the future. This crisis of trust should serve as a lesson for accounting professionals to improve themselves, strengthen discipline in managing their behavior, and build better relationships with clients and the broader community (Trisnaningsih, 2022). Concrete steps are needed to enhance the ethical culture within public institutions to restore public trust and maintain the integrity of the government system.

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