

**FORMATION CHARACTER BASED ON PHILOSOPHY OF SAPTA BAYU: SPIRIT SRI KESARI WARMADewa**

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Volume: 2  
Number: 1  
Page: 44-50

**Article History:**

Received: 2021-02-13

Revised: 2021-03-01

Accepted: 2021-03-15

**Abstract:**

This paper explains the philosophy of the Meaning of Sapta Bayu Spirit Sri Kesari Warmadewa which is an abstract form of value points from Raja Sri Kesari Warmadewa. This research uses a qualitative approach, with an interpretive approach and a critical paradigm. In this paper, the assumptions of interpretive philosophy are used as a paradigm that has characteristics for understanding and explaining the social world. Sapta Bayu value points, namely (1) God Almighty; (2) Developing Asta Brata's Spirit of Leadership; (3) Serving Almamater, Society, Nation and State; (4) Excellence in work; (5) Upholding Honesty and Self Integrity in Thinking, Saying, and Acting; (6) Maintaining and Respecting Diversity to Strengthen Unity, and (7) Environmentally Friendly, based on the Tri Hita Karana instilled in Warmadewa University academicians who in this paper specialize in Accounting Students who are deemed necessary to instill local cultural values. policies to be applied later in professional accountant practice.

**Keywords:**

Interpretive, Accounting Education, Sapta Bayu

Cite this as: PUTRI, P.Y.A (2021). Formation Character Based On Philosophy Of Sapta Bayu: Spirit Sri Kesari Warmadewa. International Journal of Environmental, Sustainability, and Social Science, 2(1), 44-50.  
<https://doi.org/10.38142/ijesss.v1i3.55>



**INTRODUCTION**

Higher education is one of the formal education institutions which aims to provide knowledge to develop the abilities / fields chosen by students so that they can become provisions when they are in the world of work. Students are expected not only to gain knowledge and practice, but also to acquire soft skills, one of which is honesty in facing competition in the world of work. Before the growth of honesty in each student, it is very necessary to uphold an integrity in each individual in an integrity in the institution. Integration comes from the English "integration" which means perfection or the whole. Integrity has also been defined by emphasizing moral consistency, personal wholeness, or honesty (in academic terms for example) (Jacobs, 2004). Honesty seems to be an inseparable part of the discussion about integrity. In the literature on organizations and human resources, integrity is most often associated with individual honesty (Yukl & Fleet, 1992). Integrity is also placed as the core of the ethics of virtue initiated (Solomon, 1992) by mentioning integrity is not only about individual and collective autonomy, but also loyalty, harmony, cooperation, and trustworthiness. The description of someone with integrity is to describe the person's behaviour (Atmadja & Saputra, 2018). Behavior with integrity includes being honest, consistent between words and actions, complying with rules and organizational ethics, upholding commitments and principles that are believed to be true, being responsible for actions, decisions and risks that accompany them, individual qualities to get respect from people another, consistent adherence to moral principles prevailing in society and wisdom in distinguishing right from wrong and encouraging others to do the same (Saputra, 2019).

However, the phenomenon that is often seen today is that most students think that higher education is only a facility that must be undertaken in order to be accepted for work with a measure of study success, namely a high grade point average (GPA). This happens because of the lack of a sense of integrity that is embedded in these students (Saputra et al., 2017). It is not surprising if this lack of integrity allows students to do everything they can to get what they want because it is result-oriented, not process-oriented, it is only natural that students do everything they can to get good results, one of which is by committing academic fraud). Education should be a method for developing skills, habits and attitudes that are expected to make a person better. A process of changing the attitudes and behavior of a person or group of people in an effort to mature humans through teaching and training efforts, the process, methods, and making of education are things that should be reflected in education, especially universities. Academic fraud (academic dishonesty) is various forms of behavior that bring benefits to students dishonestly including cheating, plagiarism, stealing, and faking something related to academics. and making educating is something that should be reflected in education, especially tertiary institutions.

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cheating, plagiarism, stealing, and faking something related to academic (Hendrick, 2004). All ways of academic cheating that often occur can be avoided by growing integrity in each student. Fraud committed by students is also influenced by the integrity of the students themselves.

The work environment today requires someone to act professionally and behave ethically. This ethical behavior involves choosing the right, appropriate and fair action or decision. For the accountant profession, they must always act in order to provide services to the public and show their commitment as a professional accountant in every job. The accounting profession must have good professional morals and ethics to gain trust from the public and honesty is very important because it can show the characteristics of an accountant who can be trusted by the public (Devi et al., 2019). Moreover, accounting students are the next generation of public accountants who will replace their profession in the future. Therefore, knowledge of the ethical behavior of accountants is very necessary as a provision when they work as public accountants to form perceptions and influence student personalities to behave well, but this can be achieved if the learning process can run in accordance with the rules, regulations, and norms that apply in the academic environment... Therefore, before accounting students become accountants, they must be given education about moral and ethical values because this accounting study program is seen as one of the potential solutions to overcome the professional ethics crisis.

Warmadewa University (Unwar), was founded on July 17, 1984. This name was given by the Governor of Bali, namely the late. Prof. Dr. Ida Bagus Mantra, as a form of appreciation for the King of Bali before the Majapahit era of the Warmadewa dynasty. Currently, Warmadewa University is one of the largest private universities in Bali with so many enthusiasts from both inside and outside the island of Bali. Unwar which has a motto: "Guna Widya Sewaka Nagara" has 14 Undergraduate Study Programs (S1) and 3 Postgraduate Programs (S2), namely: Master of Management, Master of Law Science, and Master of Linguistics which already have an Operational Permit, even a few weeks ago it was inaugurated. The new study program is the Doctor of Law Science Program. One of the departments that exist in the community at this College is the Department of Accounting which annually has quite a lot of enthusiasts, this may be due to public knowledge of the complete facilities, the collaboration of the Accounting Study Program with several other agencies and the IAI (Indonesian Accountants Association). ) through the implementation of the Basic Accounting Certification Exam (USKAD), offering courses that are in accordance with the field of science and even the Unwar Accounting Study Program has four additional laboratories, namely the Taxation Laboratory, Tax Brevet, Computer Accounting and Auditing to strengthen knowledge of accounting practices for students are some of the values plus that can attract many prospective students.

Of all the assets owned by Unwar, One of the efforts to produce scholars who are based on integrity is the birth of "Sapta Bayu" points which are an abstraction of the leadership wisdom values of Sri Ksari Warmadewa in Bali. This can be proven from several existing cultural heritages in the form of inscriptions, namely the Blanjong inscription, the Malet Gede inscription, and the Panempahan inscription in 835 Saka (913 AD) (Goris, 1948) and (Kartodirjo, 1975). Adhipatih Sri Ksari Warmadewa as the forerunner of the Warmadewa dynasty has shown leadership skills marked by a sign of victory (jaya cihna) over his enemies, the ability to master foreign languages and respect for diversity. Sri Ksari Warmadewa values leadership that is religious, respects diversity, is wise, innovative, creative, loves the environment, and is independent and makes the people prosperous. To perpetuate and honor the greatness of his services, then immortalized as the name of the higher education institution in Bali, namely Warmadewa University (Raka, 2009). The ability of Sri Ksari Warmadewa in running the government, is formulated in the values of excellence called Sapta Bayu, as a spirit that is used as a guide for the academics of Warmadewa University.

## **METHOD**

The research approach according to (Creswell, 2013) described as plans and procedures of a study relating to: selection of philosophical assumptions, various procedures for the study (research design) then the research method (research method) that is in accordance with the research question and objectives. This article is a qualitative research by relying on the interpretive paradigm as one of the 4 (four) research paradigms used (Burrell & Morgan, 1979) divided into: 1) positive paradigm (functionalist), 2) interpretive paradigm, 3) humanist radical paradigm, and 4) structuralist radical paradigm. As for (Mulawarman, 2010) states that the division of the research paradigm by (Chua, nd) it is more appropriate to describe the paradigm in accounting research. The division of the paradigm is 1) positive paradigm, 2) interpretive paradigm, and 3) critical paradigm. The assumption of interpretive philosophy is used as a paradigm that has characteristics to understand and explain the social world that cannot be separated from the personal perspective that is directly involved in a social process. In this article the author is an accounting lecturer at Warmadewa University and is currently directly involved in the teaching process of accounting courses (Burrell & Morgan, 1979). The individual experiences obtained are then used as information regarding individual information in researching. What is researched here is focused on the integrity of accounting students as reflected in Sapta Bayu, which is an abstraction of the leadership wisdom values of Sri Ksari Warmadewa in Bali. The elements of the Spirit Sapta Bayu, namely (1) God Almighty; (2) Developing Asta Brata's Leadership Spirit; (3) Serving the Almamater, Society, Nation and State; (4) Excellence in work; (5) Upholding Honesty and Self Integrity in Thinking, Saying, and Acting; (6) Maintain and Respect Diversity to Strengthen Unity, and (7) Environmental Friendly.

## RESULTS AND DISCUSSION

The result and discussion of this research are:

- 1. Candidate Accountant Enlightenment Awareness Reflecting on Sapta Bayu:** The purpose of studying in a university is to increase knowledge, skills, techniques, attitude, and experience. For this reason, all these aspects need to be given a balanced portion by the campus, especially the lecturers who are in direct contact with the teaching and learning process with students. Equipping students with only knowledge, skills and techniques, without paying attention to the attitudes and character of students, means letting students get lost in life. But besides that, pressure, opportunity, and rationalization are the things that influence various frauds (W. Steve Albrecht, 2012). This does not rule out that there are things that can influence academic cheating behavior in academic cheating. The demand for good grades and environmental influences can be pressure in itself for a student to commit academic cheating. Less strict supervision in examinations and sanctions for minor cheating violations can be an opportunity for students to commit academic fraud. The phenomenon that develops that cheating is a natural thing among students can also be a rationalization for students not to be afraid of academic cheating. Pressure, opportunity, and rationalization are known. Academic fraud is one of the things that is closely related to the existence of integrity in each individual, including students.
- 2. The description of the value of Sapta Bayu: God Almighty:** In the first explanation of the Sapta Bayu values, the academic community of Warmadewa University upholds the value of the One and Only Godhead, as a religious person. In this connection each of the Warmadewa University Academics adheres to a religion and / or belief based on their respective beliefs according to the first precepts of the state philosophy of Pancasila. In the world of accounting education, instilling a divine dimension in the learning process is one of the efforts that can be made to hone students' spiritual intelligence and build a character of student integrity. This intelligence is important to be internalized in students, especially students of accounting education so that students are also aware of their nature as humans who are not only given the brain to think, but on the other hand, humans are also given a fitrah in the form of a heart / heart which must also be maximized to feel. With the students' awareness of the dimension of God, it is hoped that students will understand that everything that is done is a God who is always watching and seeing everything he does. This awareness is expected to be generated from efforts to cultivate students' spiritual intelligence so that students always apply these characters to the world of work after graduating from college. Being aware of the existence of God who is always watching every human behavior is expected to be the basis for acting, behaving and behaving. So, with this awareness it can minimize any violation of values.
- 3. Developing the Spirit of Leadership Asta Brata:** Asta Brata's leadership are eight leadership traits that every Academic Civitas Warmadewa University must have. Eight leadership traits as the personification of universal divine characteristics, include: (1) Rainy nature, protection for environmental fertility, protection from harm, and welfare (Dewa Indra); (2) Has the nature of wind, provides coolness, a sense of security, comfort, away from strife, hostility (Dewa Bayu); (3) Having a fair nature, observing the rules, giving awards for achievers and sanctions for those who are guilty (Dewa Yama); (4) Has the nature of the sun, gives a source of life, is disciplined, and consistent (Dewa Surya); (5) Has the nature of fire, is able to master science and spirituality, is virtuous, provides motivation, and able to solve problems (Dewa Agni); (6) Has the nature of the ocean, has broad insight, is able to maintain balance in the dynamics of life, be vigilant, and protect and protect (Dewa Baruna); (7) Has the nature of the moon, gives light in the dark, is gentle, kind, smiles, and gives a calm atmosphere (Lord Candra); (8) Having a prosperous nature, giving welfare, implementing good governance, giving attention to the poor, humble, and helpful (Dewa Kuwera). and provide a calm atmosphere (Dewa Candra); (8) Having a prosperous nature, giving welfare, implementing good governance, giving attention to the poor, humble, and helpful (Dewa Kuwera). and provide a calm atmosphere (Dewa Candra); (8) Having a prosperous nature, giving welfare, implementing good governance, giving attention to the poor, humble, and helpful (Dewa Kuwera). When viewed from the characteristics of the accounting science environment, leadership should not be new and foreign to accountants (Fogarty & Al-Kazemi, 2011) in his article mentions the need for leadership in accounting as a new face in the old profession. They see that the accounting profession needs to continuously inspect leadership abilities if it is to advance in professional practice and gain respect in the eyes of the public. The most surprising thing about their study is the finding that external individuals (non-accountants) get a sizable leadership role in the accounting profession. In line with the emphasis on the problem of leadership relations, they also emphasize that leadership plays a big role in dealing with various cases and scandals. They think that the accounting profession, like other professions, is highly dependent on the role of leadership. Good leaders will certainly be able to direct their organizational practices to ethical practices. Does the faculty / campus assume that students need to be equipped with leadership skills or not? If the assumption is that students (accounting) do not need to be equipped with leadership skills, then according to Warren G. Dennis, as quoted from (Burney & Matherly, 2008) this premise is a dangerous one as he puts it as follows:  
"The most dangerous leadership myth is that leaders are born — that there is a genetic factor to leadership. This myth asserts that people simply either have certain charismatic qualities or not. That's nonsense; in fact, the opposite is true. Leaders are made rather than born. "

Although there have been calls from academics and practitioners on the importance of various leadership topics, in many cases these topics are not specifically included in certain accounting courses. So then the question arises, what have academics and accounting educators done to help students develop these leadership skills? Not much accounting literature has attempted to elucidate this problem. In addition, ethical leadership is also an important requirement for the continuity of the accounting profession.

- 4. Serving the Almamater, Society, Nation and State:** The academic community of Warmadewa University upholds the value of dedication to the alma mater, society, nation and state. Serving the alma mater, namely serving Warmadewa University, Faculties, Study Programs as a place to guide knowledge. To society, namely, to devote oneself to the fields of science, technology and art in accordance with their respective fields for welfare. To the Nation and the State, namely, to devote oneself to the fields of science, technology and art in accordance with their respective fields for the advancement of the nation and the State, love for the country. In this case, it is closely related to the professionalism that is tried to be formed when students become part of the Unwar Accounting Department students. There are so many choices of professions which in the future will be one of the outputs of the students' efforts in carrying out their studies. Professionalism used is a concept to measure how professionals perceive their profession which is reflected in their attitudes and behavior. With the assumption that attitudes and behavior have a reciprocal relationship. Professionalism behavior is a reflection of professionalism, and vice versa, a professional attitude is reflected in professional behavior. A professional attitude is reflected in the implementation of quality which is a characteristic or mark of a profession or a professional. In a general sense, A person is said to be a professional if he meets three criteria, namely having the expertise to carry out duties in accordance with his / her field, carrying out a task or profession by setting standard standards in the relevant professional field, and carrying out his professional duties in accordance with established professional ethics. Devotion to the profession both to the alma mater, society, nation and state is reflected in the dedication of professionalism by using the knowledge and skills possessed. The determination to carry on with the job even if extrinsic rewards are lacking. This attitude is an expression of total self-exertion towards work. Work is defined as a goal, not just a means to an end. This totality has become a personal commitment, so not solely because of the material but the main compensation expected from work is spiritual satisfaction, then material. In accordance with the motto of Warmadewa University "Guna Widya Sewaka Nagara" which means "Science is devoted to the interests of the Nation and State".
- 5. Excellence in work:** The academic community of Warmadewa University excels in their work, meaning that each Warmadewa University academic community improves their quality and competence towards progress, to become a superior person in doing and working. The accountant profession is in the main spotlight in the era of globalization marked by trade liberalization (for example with the enactment of the ACFTA in early 2010), because it is considered to have a close relationship with values and culture that develop not only in the business environment, but also in society. The accountant profession cannot be separated from the business environment, because this profession is one of the active players in the world of business and economics. This requires the accounting profession to be able to answer the challenges posed by environmental changes (Mahmud, 2008). Basically, the economic changes that occur require an increase in the quality of the accountant graduates in providing professional services. Accounting graduates must be able to provide the information needed by all parties related to and with an interest in financial statements not only based on material needs, but also based on the philosophy of meaning that has been implanted in Sapta Bayu. With the cultivation of moral and spiritual values, it is hoped that in the future, accounting graduates of Warmadewa University can provide certainty that the financial reports they provide do not contain information that misleads users. Many of the skills and attributes that accounting graduates need are not developed at the tertiary level (Kavanagh & Drennan, 2007). This is in line with the reality that happened in Indonesia. Higher education institutions in Indonesia have not developed their competence optimally in accordance with the demands of users of accounting services. So far, student learning outcomes are the main thing without considering the learning process carried out by these students. Competence is used as the basis for completing work so as to produce something better. The accounting education system has always evolved from period to period in line with business developments, which is ultimately caused by technological changes. However, it needs to be emphasized here that how developed technological advances can affect the competence of students and graduates in the future.
- 6. Upholding Honesty and Self Integrity in Thinking, Saying, and Acting :** The academic community of Warmadewa University upholds the values of honesty and self-integrity, trustworthiness, honesty, loyalty and responsibility in thinking, saying and acting. Pressure, opportunity, and rationalization are factors that influence various frauds (W. Steve Albrecht, 2012). Lack of integrity in terms of thinking, speaking and acting makes students tend to commit academic fraud. The demand for good grades and environmental influences can be pressure in itself for a student to commit academic cheating. Less strict supervision in examinations and relatively minor sanctions for cheating violations can be an opportunity factor that underlies student committing academic fraud. The phenomenon that develops that cheating is a natural thing among students can also be a rationalization for students not to be afraid of academic

cheating. Pressure, opportunity, and rationalization are known as the dimensions of the fraud triangle that influence the occurrence of fraud. The more sophisticated the technology will have a positive impact and a negative impact. For academics, the positive impact of the sophisticated technology of all information can be easily accessed and supported in the learning process. But it has a negative impact, namely the higher the chance for students to commit fraud because information is more easily accessible but hopefully it is often misused by students, for example, that all students must have a communication device in the form of a smartphone which is a facility that can support cheating by accessing the internet when exams so students can take the exam easily and students can also easily take advantage of the social media they use to ask for answers from friends. Fraud committed by students is also based on a factor of student integrity. This integrity is related to student morality, student obedience to accounting rules and student backgrounds. Lack of integrity in individuals is predicted to lead to dishonesty and cheating behavior in the future. The increase in fraud that occurs in the academic field is an indication of a decrease in integrity. Therefore the emphasis on upholding honesty, integrity, self in thinking, saying and acting in the philosophy of Sapta Bayu as a manifestation of the spirit of Sri Kesari Warmadewa is emphasized by Unwar to create students, especially accounting students, to become individuals with integrity, honest in thoughts, words and actions. in accordance with moral purposes. Lack of integrity in individuals is predicted to lead to dishonesty and cheating behavior in the future. The increase in fraud that occurs in the academic field is an indication of a decrease in integrity. Therefore the emphasis on upholding honesty, integrity, self in thinking, saying and acting in the philosophy of Sapta Bayu as a manifestation of the spirit of Sri Kesari Warmadewa is emphasized by Unwar to create students, especially accounting students, to become individuals with integrity, honest in thoughts, words and actions. in accordance with moral purposes. Lack of integrity in individuals is predicted to lead to dishonesty and cheating behavior in the future. The increase in fraud that occurs in the academic field is an indication of a decrease in integrity. Therefore, the emphasis on upholding honesty, integrity, self in thinking, saying and acting in the philosophy of Sapta Bayu as a manifestation of the spirit of Sri Kesari Warmadewa is emphasized by Unwar to create students, especially accounting students, to become individuals with integrity, honest in thoughts, words and actions. in accordance with moral purposes. The increase in fraud that occurs in the academic field is an indication of a decrease in integrity. Therefore the emphasis on upholding honesty, integrity, self in thinking, saying and acting in the philosophy of Sapta Bayu as a manifestation of the spirit of Sri Kesari Warmadewa is emphasized by Unwar to create students, especially accounting students, to become individuals with integrity, honest in thoughts, words and actions. in accordance with moral purposes. The increase in fraud that occurs in the academic field is an indication of a decrease in integrity. Therefore the emphasis on upholding honesty, integrity, self in thinking, saying and acting in the philosophy of Sapta Bayu as a manifestation of the spirit of Sri Kesari Warmadewa is emphasized by Unwar to create students, especially accounting students, to become individuals with integrity, honest in thoughts, words and actions. in accordance with moral purposes. The increase in fraud that occurs in the academic field is an indication of a decrease in integrity. Therefore the emphasis on upholding honesty, integrity, self in thinking, saying and acting in the philosophy of Sapta Bayu as a manifestation of the spirit of Sri Kesari Warmadewa is emphasized by Unwar to create students, especially accounting students, to become individuals with integrity, honest in thoughts, words and actions. in accordance with moral purposes.

- 7. Preserving and Respecting Diversity to Strengthen Unity and Unity:** The Academic Community of Warmadewa University is obliged to maintain, uphold and respect diversity in the life of society, nation and state, in accordance with the motto of Bhinneka Tunggal Ika. The motto is expected not only to become a logocentrism, where in the future accounting students who will make themselves either as professional accountants or educational accountants can uphold the values of diversity, strengthen unity and integrity, both fellow humans and fellow living creatures. This is related to accounting, which in this era is often misinterpreted as a science that has a value-free meaning that can only be seen from the business activities of an entity. This is related to the term Green Accounting, in which environmental accounting disclosures in developing countries are still lacking. Many studies that have developed in the area of social accounting disclosure show that companies reporting their environmental performance are still very limited. (Lindrianasari, 2007) emphasized that one of the limiting factors is the weakness of legal sanctions in force in the country. Until now, environmental accounting practices in Indonesia have not been effective. The fast level of development in each region with the existence of this autonomy sometimes overrides environmental aspects which, whether consciously or not, will eventually become the main cause of environmental problems. Environmental activists in Indonesia assess that the environmental damage that has occurred so far is due to the government's inconsistency in implementing regulations. Government inconsistency, for example, ignores regulations regarding spatial planning. Areas that are supposed to be protected areas are turned into industrial, mining and other commercial areas. Regional autonomy has changed the authority in the environmental sector to become increasingly limited at the district / city level. Without strong control from the central or provincial government, the potential for environmental damage will be even greater. As a country with a pluralistic society, Indonesia is very vulnerable to disintegration. The diversity of ethnicities, beliefs, languages, races and customs needs to be preserved and preserved as ancestral heritage and not a cause of conflict among the nation's children. Diversity on the one hand can be a wealth that deserves to be preserved, but on the other hand it can be a disaster, if individuals do not have an awareness of the importance of tolerance and mutual respect between individuals. The importance of Sapta Bayu's points, namely integrity and mutual respect, really needs to be instilled in the spirit of prospective accountants, namely students. The formation of this

integrity is also the formation of the character of accounting students to realize how to bring accounting into harmony between living things.

**8. Environmentally friendly, based on the Tri Hita Karana:** The Academic Community of Warmadewa University, maintains the harmonization of the relationship between humans and God, humans and humans, and humans and the environment. Harmonization of the relationship between humans and God means that every human being increases their spiritual awareness so that they have spiritual intelligence. Harmonization of human-human relations means that every member of Warmadewa University increases cooperation, care, and solidarity among others so that they have social intelligence. Harmonization of human relations with the environment that every person at Warmadewa University has a concern for the environment by protecting and preserving the environment both physical (physical environments), social (social environments), and culture (cultural environments). Tri Hita Karana has become a national program supported by the government, business actors in Bali, and the local community. This synergistic collaboration is an important momentum to be utilized in future business accountability models. The participation of academics in the adoption of Tri Hita Karana and Balinese culture is expected to inspire other conferences to adopt the richness of local wisdom of the archipelago in the development of accounting literature. This is important to bring accounting closer to the reality that surrounds it and to identify agendas that might be developed as an innovative and productive tradition for the development of knowledge, practice and accountability in Indonesia. Accounting education has received a lot of attention because it is considered less "educational" so that it has contributed to the emergence of various financial and global crises, and many accountants are unable to adapt to the various complexities of growing business practices (Molisa, 2011). (Kamayanti et al., 2011) He further argues that accounting education in Indonesia has been trapped in a beauty cage containing masculinity indoctrination among students and a colonization of professional interests. As a result, accounting scholars have become too deified of economic rationality and regard accounting as nothing more than a tool to become market-accepted professional accountants. The message conveyed by (Kamayanti et al., 2011) is to make accounting academics aware of the situation that occurred and remind them whether they are already satisfied with the situation or want a change to bring accounting education as a thinking liberation tool for accounting scholars in the future. Of course, accounting learning is needed that can investigate prospective accountants so that they have positive character, compassion, ethics and conscience, inclusiveness, and have wisdom rather than mere technical professional skills. However, it must be admitted that currently there are not many higher education curricula in various universities that specifically seek to explore local wisdom based on spirituality to be taught integrally in every accounting subject. Spirituality and / or character tend to be considered as separate domains of knowledge taught in separate subjects (for example, in Religion or Citizenship courses) (Efferin, 2015). It is not uncommon for many parties to consider spirituality education not to be the responsibility of universities but to their respective places of worship. The real world is when students work and struggle to get material, while the spiritual world is when students carry out their respective religious rituals. Whereas in everyday life, every accounting and accountability policy and practice is inseparable from dilemmas and alignments with certain goals / value systems. So Warmadewa University tries to restore the "separation" in the Sapta Bayu points that are instilled in every student, so that students understand how spiritual attachment in Tri Hita Karana's point of view can become a harmonization in the life of a professional accountant later.

## CONCLUSION

The competition in higher education is getting tighter every day, so it is necessary to produce graduates who have characteristics that other universities do not have. To answer this challenge is to provide an understanding for all students to understand the noble values contained in Spirit Sapta Bayu, which are seven noble values that are very relevant to life in this global era. In building an academic culture and governance (Good University Governance) at Warmadewa University and if you look closely, these meanings have also been listed in some of the noble values contained in Spirit Sapta Bayu. It must be admitted that Spirit Sapta Bayu's noble values are not only present-day oriented, but it is very suitable as an inspiration for leadership in the future and is very visionary to be applied to look to the future, especially in the souls of prospective professional accountants. It is hoped that the application and teaching of Sapta Bayu's points of value to all Warmadewa University academics are expected to be an inspiration in carrying out the duties of the Tridharma of Higher Education. In the future for the development of Warmadewa University, it is necessary to make quantitative parameters to measure how muchfar, the noble spirit of Sapta Bayu has been implemented to jointly respect and implement the noble values of Sapta Bayu as a guide in the management of Warmadewa University in order to give birth to a Bachelor of Accountancy who has cultural wisdom so that a young accountant will be able to remember the true origin of accounting.

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