



## Andragogy in Ethics Education for Auditors

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### **Abstract**

BPK RI has a vision to become a trusted audit institution that plays an active role in realizing quality and beneficial state financial governance. To strengthen this vision, a regulatory framework regarding discipline and a code of ethics has been established; however, there are still several cases of ethical violations by auditors. This is dangerous for institutions and can reduce public trust in the results of BPK audits. One strategy for building character with integrity is to develop education and training that is comprehensive and in accordance with the needs of examiners in dealing with ethical dilemmas in the field. This study applied a descriptive qualitative method. It described a lot of research using literature studies. Andragogy has a different character because adults already have well-developed ideas within themselves and have confidence that they can also implement these ideas. Characteristics of Andragogy learning in ethics education must be independent, experience and knowledge-oriented, have clear goals, be relevant to everyday contexts, have a practical nature, not just theory, and be collaborative. BPK RI needs to develop a learning model that places more emphasis on exploring experiences related to auditor ethical dilemmas in the field with the norms that apply in the code of ethics. There are still few journals that discuss ethics education for auditors and this study does not discuss in more depth regarding the system for taking action against disclosure of fraud. This research can provide input and information for leaders and policy makers in preparing a grand design for preventing fraud and can be input for the management to improve its capabilities in the context of education and training programs related to ethics.

**Keywords:** *Audit; Ethics; Training; Andragogical Learning; Auditor; Fraud*

### **Introduction**

The Audit Board of the Republic of Indonesia (hereafter, BPK RI) is an institution tasked with examining the management and financial responsibilities of the state, with a vision to become a trusted auditing body actively contributing to the realization of high-quality and beneficial national financial governance. To achieve this organizational vision, the BPK RI must uphold ethical behavior within the institution to ensure that BPK RI's audit outcomes are accountable. One strategic approach to cultivating integrity in character development is through the comprehensive development of ethical education and training that aligns with the needs of auditors when facing ethical dilemmas in the field.

BPK RI has established a regulatory framework for discipline and ethics, referencing the Law No. 5 of 2014 on State Civil Apparatus (ASN) and subsequently deriving the BPK Regulation No. 3 of 2016 on the Code of Ethics. Within this Code of Ethics guidelines, there are obligations and prohibitions imposed on auditors when carrying out their duties in the field, such as the prohibition against soliciting and/or accepting money, goods, and/or other facilities, either directly or indirectly, from parties related to the audit. Any violation of these ethical norms can result in severe sanctions, including dismissal.

Nevertheless, there are still instances of misconduct, particularly in relation to ethical norms and integrity. Below are some examples of ethical violations reported by the media, as summarized in the following table:

Table 1. Case Description

No.	Case	Source
1	Auditor from BPK West Java Sentenced to 5.5 Years for Extortion at Hospitals and Health Centers in Bekasi District	Inews (2022)
2	Four BPK Auditors Charged with Accepting Rp1.9 Billion in Bribes from Ade Yasin	Antaraneews (2022)
3	BPK Auditor Suspected of Receiving Bribes from the Regent of Kepulauan Meranti	Tempo (2023)
4	Four BPK Auditors Facing Sentences of 4.8 to 7 Years in Prison in Connection with a Rp2.9 Billion Bribery Case	Detik (2023)

These ethical violations pose significant risks to the BPK institution and can erode public trust in the results of BPK's examinations. The impact of ethical code violations committed by an auditor includes financial losses for stakeholders who rely on audit results, a decrease in or loss of public trust in the auditing institution, and ultimately, harm to the auditing profession itself (Amrizal, 2014). BPK auditors are required to uphold ethical principles, independence, integrity and professionalism in carrying out their audit functions. The independence of BPK auditors is demonstrated through a free and impartial attitude in responding to facts or findings, and also in providing recommendations on audit results (Wardhani & Sudaryati, 2021).

One of the strategies for building a character with integrity is through the development of comprehensive education and training tailored to the needs of auditors when they encounter ethical dilemmas in the field. Hence, a concept of education and training approach that is appropriate for auditors is required so that the ethical principles outlined in the BPK's code of ethics can be understood by auditors at all levels, from junior to senior. The concept of andragogy is a method of education designed systematically and organized for adults, both formally and informally. It aims to enable individuals to enhance their capacities and improve their knowledge, both technically and non-technically (Zali & Hiryanto, 2023).

The process of providing ethical education to auditors should be carried out with the right concepts and strategies to achieve the learning objectives. One way to achieve this is by mastering presentation techniques or teaching methods. Educators should design ethical education not only for participants to interact with the instructor as the sole source of learning but also to interact with all other learning resources. Adult learning requires a combination of theoretical and practical education simultaneously and should be capable of correcting any misconceptions or misunderstandings that participants may have already adopted. This will be a challenge for ethics education for auditors.

Based on the analysis of several journal articles, it is evident that the majority of previous research has predominantly focused on the BPK auditors' perceptions of the implementation of the code of ethics and its evaluation regarding the likelihood of fraud occurring during the audit process (Tatiara et

al., 2018). However, there are still limitations concerning education and training on ethical values, particularly regarding the concept of andragogy ethical education. These limitations need to be addressed to contribute to improving the behavior of auditors in the field.

## **Theoretical Review**

### **Learning Theory**

Learning represents a change in an individual's personality in the form of new patterns, including skills, habits, or knowledge. Essentially, learning is a process of change that occurs in each participant as a result of their interactions with the environment. Soemanto defines learning as a process where behavior is generated or altered through training or experience.

Similarly, Cronbach's definition aligns with this perspective, stating that in the learning process, an individual directly interacts with the object of learning, utilizing all their sensory faculties. Hamalik elaborates on the idea that learning is a combination that includes human elements, instructors, materials, facilities, and processes, all of which affect the effort to achieve learning objectives.

Ali Chaerudin emphasizes that the aim of learning is to assist participants in acquiring various experiences, knowledge, skills, values, or norms that function as controllers of participants' attitudes and behaviors, both quantitatively and qualitatively. To achieve this, the learning process must be as effective as possible to convey specific influences, meanings, and benefits. Effective learning takes into account three main aspects:

- a. Cognitive Aspect, which involves changes in the mastery of knowledge and the development of skills required to apply that knowledge.
- b. Affective Aspect, encompassing changes in mental attitudes, feelings, and awareness.
- c. Psychomotor Aspect, which is related to changes in motor actions. Daradjat (1995) explains that a participant's learning achievement in the classroom can be observed and assessed through examination results, which are subsequently recorded in an evaluation score sheet.

Instructors are expected and required to be capable of creating effective and enjoyable learning experiences, fostering an atmosphere and learning climate that promotes good interaction between learners and teachers. Several aspects of learning should be considered:

- a. The Learning should focus on bringing about change through the mastery of something new.
- b. The change should endure long after the learning process has taken place.
- c. The learning focus can pertain to behavior, cognition, affect, movement, or a combination of two or all three.
- d. The learning should be seen as the outcome of an individual's interaction with their environment.

### **Andragogy Theory**

The term "andragogy" originates from the Greek words "andra" and "agogos." "Andra" signifies an adult, and "agogos" means to lead or guide. Therefore, andragogy can be understood as the science of guiding adults in the learning process. It is often defined as the art and science of helping adults learn (Muhammad Yusuf, 2020). The definition of adult education refers to the condition of adult learners, considering physical (biological), legal, social, and psychological dimensions. Adulthood is determined by a combination of physical conditions, age, and mental development. Additionally, adults can fulfill their roles in accordance with their status demands.

Adulthood encompasses age, psychological maturity, and social roles. In terms of age, it refers to anyone who reaches the age of 21 (even if unmarried). From a biological perspective, it is evident in a

person's physical development, where adults exhibit distinct characteristics, such as readiness for selecting a life partner, establishing a household, and engaging in reproduction (reproductive function). Psychologically, adulthood can be divided into three stages: early adulthood (16 to 20 years), middle adulthood (20 to 40 years), and late adulthood (40 to 60 years) (Hiryanto, 2017).

The maturity or adulthood of an individual is reflected in their ability to shoulder the responsibilities entrusted to them. According to Anderson at Psychology of Development and personal Adjustment (1951), several characteristics of mature individuals include having clear and directed life goals, self-control in various situations, a life orientation that goes beyond personal interests and ego, the ability to make objective and unhurried decisions, the capacity to accept criticism and advice gracefully, taking responsibility for their actions, and adaptability in new situations.

In the context of being an adult learner or andragogical participant, an individual is characterized by psychological maturity, responsibility, a strong desire, and motivation to learn, as well as the ability to self-direct. In terms of experience, adult learners bring a wealth of experiences as resource persons and through their total life impressions in relation to others. They are capable of being a source of learning information for other individuals. Adult individuals tend to view the learning process as an activity aimed at gaining a deeper understanding of concepts and how to solve problems, both in the present and the future.

Therefore, in the concept of andragogy, it can be understood as a form of education designed for learners who are adults, aged 21 and above, married, and possess mature thinking and a strong sense of responsibility in fulfilling specific tasks in their lives. Adult education is an activity undertaken by adults in their daily lives, where individuals invest their time and effort to acquire intellectual enrichment. In alignment with this, Reeves states that adult education is an effort made by individuals to enhance personal development, carried out willingly and without coercion from any external party.

In andragogy learning, the atmosphere in the class will eliminate the barriers of dominance and inappropriate fear, thus having the potential to give rise to very dynamic dialogue/discussions so that the teaching and learning process will be more student centered rather than teacher centered (Putra, 2019).

(Knowles, 1984) asserts that adults approach learning differently. They are not like children who are considered empty vessels ready to be filled with knowledge. Adults possess a wealth of knowledge that can be shared with others; therefore, this existing knowledge should be leveraged in the learning process. To be engaging, learning must be relevant to real-life contexts because adults require experiences from everyday life.

(Knowles, 1984) acknowledges that his approach to adult education is influenced by Eduard Lindeman's work, which views learning as a lifelong process rather than merely a means to an end. Education is based on situations determined by the learners' needs, and they must be "involved in the process" of education. Therefore, learning should take the form of small group discussions to ensure quality education, with learners participating voluntarily.

Adult learners are more interested in relevant tasks, practical problem-solving, and translating learning into real job and career opportunities. Consequently, what is engaging for adults in learning is a focus on solving real-world problems and developing practical skills. This way, learning is better aligned with the adult learners' development, ensuring they acquire the skills needed for successful learning.

Andragogy serves as a blueprint that aids adult learners in engaging, retaining, and applying their educational experiences in life. Andragogy offers a form of learning that is capable of prompting positive changes in adults. Therefore, the curriculum developed should be able to guide and motivate adult learners, be goal-oriented, and have practical applicability in real life. The application of andragogy to the learning process can be in the form of a) creating a pleasant learning atmosphere, b) a pleasant physical

environment, c) identifying the needs of the students, identified together between the students and the tutor so that the real situation can be known, and d) the learning experience is jointly developed. between students and tutors so that they will feel ownership of the material that will be delivered (Roy Bagaskara, 2019).

### **Ethics Education**

The term ethics itself describes the moral principles or rules of behavior of individuals or groups. Ethics applies when someone has to make a decision from several alternatives regarding moral principles (Luh Arlia Sugjarmeni, 2017). According to (Alvin A. Arens, 2013) ethics can be broadly defined as a set of moral principles and values. Organizational ethics can serve as a guide for employees in upholding moral principles and behavior. Ethical values also play a crucial role in preventing workplace misconduct. The Josephson Institute of Ethics states that ethics refer to principles that define behavior as right, good, and appropriate. Such principles do not always dictate a single moral action but provide a means to evaluate and decide among multiple options. Ethics relates to how one should behave.

Sonny Keraf, as cited in (Hudiarini, 2017), distinguishes ethics into two categories:

#### a) Descriptive Ethics

Descriptive ethics critically and rationally examines human attitudes and behaviors, as well as what each person pursues as something of value in their life. This implies that descriptive ethics deals with the unadulterated facts concerning human values and behaviors as they relate to the prevailing cultural and situational realities.

#### b) Normative Ethics

Normative ethics prescribes various ideal attitudes and behaviors that humans should possess or what they ought to carry out and what actions hold value in life. Normative ethics leans more toward norms that guide individuals to act in a virtuous manner and avoid harm, in accordance with the established and applicable norms and standards within society.

These ethical guidelines must be formalized into specific regulations aimed at binding all leaders and employees involved. Within an organization, such binding ethical provisions are known as a code of ethics, which encompasses the organization's ethical code, ethical values, general business principles, behavioral regulations, and other rules.

The enforcement of integrity and ethical values should be supported by institutional leadership, and there should be formal behavioral rules (code of ethics) that are disseminated and implemented in all activities. The socialization of the code of ethics can involve guidance and education regarding the code of ethics. This process should be continuous to ensure that all members of the organization feel the presence of the code of ethics (Hamdani, 2022). The Code of Ethics for the Audit Board of the Republic of Indonesia (BPK RI) is governed by Regulation No. 4 of 2018, which explains that the code of ethics consists of norms to be adhered to by all BPK members, auditors, and BPK personnel while performing their duties to uphold the dignity, honor, image, and credibility of BPK (BPK code of ethics, Chapter 1, Article 1).

(Brenner, 1992) defines ethics programs and education as a set of values, policies, and activities that promote employee behavior within an organization. There are two dimensions to an ethics program: explicit ethics, such as a code of ethics, ethical policies for employees, employee training, ethics seminars, and leadership guidance. Additionally, there are implicit ethical dimensions within the organization, including organizational culture, ethical values, leadership style, and organizational values. Both dimensions of ethics need to be developed and implemented together. Explicit ethical dimensions

should be based on the values and the evolving culture of an institution.

Of these explicit dimensions in ethics training, (Kaptein, 2015) identifies that ethical behavior of employees is significantly influenced by components such as the code of ethics, ethics training, communication, accountability policies, monitoring, and violation investigation policies. To be effective, such programs and policies should be clearly and firmly communicated. Institutional leaders need to set an example (modeling) to have a behavioral impact on all members of the organization.

Ethics training programs and codes of ethics for civil servants should be conducted to internalize the code of ethics for all members of the organization, from leaders and managers to operational staff. This involves ethics training, implementation, and monitoring.

### ***Methodology***

This study applied a descriptive qualitative method. The study extensively relied on a literature review approach for data collection, primarily utilizing books as the primary source. According to (Sarwono J, 2006), a literature review involves studying various reference books and previous research of a similar nature to establish theoretical foundations for the research problem. Furthermore, according to (Sugiyono, 2012), a literature review comprises a theoretical examination, references, and other scholarly literature related to the culture, values, and norms within the social context under investigation.

### ***Findings***

Adult learners are individuals engaged in lifelong learning processes aimed at personal, social, and skill development. Adult learners possess prior experiences and self-awareness, making it necessary to approach their education differently from that of children. Adult learners have their unique learning domains, learning styles, and motivations. It is well understood that effective learning for adults, adolescents, and children involves effectively utilizing the three learning domains (cognitive, affective, and behavioral): cognitive referring to knowledge or subject matter, affective related to attitudes and beliefs, and behavioral focusing on practical application. However, differences in experience and self-awareness necessitate distinct approaches to educating adults, adolescents, and children.

To design effective programs and learning services for adults, a clear understanding of adult learners' needs, expectations, and their learning methods is crucial (Knowles et al., 2005). Tailored services to facilitate adult education and training must meet the unique needs of adult learners. Thus, understanding the characteristics of adult learners must be a priority and receive special attention when planning educational programs. Identifying the unique needs and characteristics of adult learners is a critical aspect of program planning.

Adult education possesses distinct characteristics when compared to child education. Adult learners in the realm of adult education already possess well-developed ideas and a belief in their ability to execute these ideas. However, when engaging in learning, they acknowledge shortcomings within themselves and the systems they have employed thus far. Consequently, adult learners must confront internal conflicts to maintain their willingness to learn and further develop their ideas. As described by (Sugiyanto, 2020), there are several characteristics of adult learning, including:

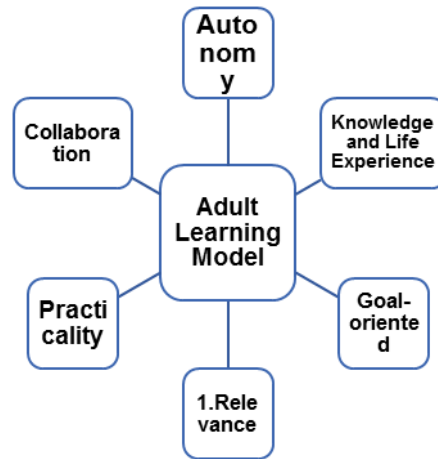


Figure 1: Adult Learning Model

### 1. Autonomy

Adult learners actively engage in the learning process, enabling them to make relevant choices regarding their learning objectives. With the guidance of facilitators, adult learners can steer their learning goals. This condition necessitates educators to facilitate the goal-setting process. Learners need to be given the freedom to take responsibility for their own choices. In the learning activities, adult learners must be proactive in decision-making and contribute to the learning process.

Based on the data on the distribution of auditors within different age groups, the following information was obtained:

Table 2. Auditor' Age Group

Age Groups	Total
<26	336
26-30	869
31-40	2608
41-50	1302
51-55	281
>55	176
Total	5572

The largest age group among auditors falls within the 31-40 age range, comprising 2,608 auditors, followed by the 41-50 age range with 1,302 auditors. This indicates that the majority of auditors are in the adult phase of life. Therefore, auditors, as adult learners in ethics education, should be proactive and make positive contributions in the classroom with facilitators who assist in the learning process.

### 2. Leveraging Knowledge and Life Experience

Adult learners must leverage their knowledge and life experiences. Facilitators should encourage learners to connect their past experiences with their current knowledge and activities. Learners are taught how to integrate past knowledge, opinions, and experiences into their learning practices. Facilitators must develop ways to help students draw on their relevant knowledge and past experiences. Furthermore, facilitators need to establish a connection between the learners' various experiences and their current learning experiences.

In ethics education, participants should be individuals who have practical experience in the field, such as those who have conducted financial audits, performance audits, or specialized audits. Experienced auditors have faced ethical dilemmas in their auditing duties. During the execution of auditing tasks, auditors are expected to uphold their integrity and not be influenced to act outside established standards or ethical codes. However, auditors often encounter situations involving audit conflicts (Sasongko Budisusetyo, 2005) where auditors and auditees disagree on certain aspects of the audit's purpose and functions. This can affect the audit process by pressuring auditors to deviate from auditing standards (Knowles et al., 2005).

Therefore, in ethics education, participants must possess the experience and knowledge that only those with auditing experience have, as opposed to new recruits with no such experience.

### **3. Goal-oriented**

Adult learners become more motivated to learn when the learning process aligns with their goals. Motivation for learning is heightened when learning is clearly relevant to real-life situations, particularly those of special concern. For adult learners, a crucial factor is the fulfillment of their need for relevant and adequate knowledge. Therefore, adult learning should begin with the clear identification of learning objectives and outcomes. Once the learning objectives are identified, the subsequent step is the detailed alignment of learning activities to ensure that these objectives are met within a specific time frame. This learning approach is the right way to maximize students' learning experiences.

In ethics education, the objective of learning is to enhance the level of Cognitive Moral Development (CMD). CMD is a psychological concept that refers to an individual's moral and ethical thinking development, as proposed by psychologist (Lawrence Kohlberg, 1981) Kohlberg's theory identifies three levels and six stages of moral development:

1. The first level is the "Pre-Conventional Orientation," where individuals understand morality based on external rules set by authorities, such as laws or punishment. The first stage in this level is the avoidance of punishment orientation, where individuals obey rules to avoid punishment. The second stage is the self-interest orientation, where individuals fulfill their needs and consider the rewards they receive for obeying rules.
2. The second level is the "Conventional Orientation," where individuals begin to understand morality as something beneficial to society and in line with recognized social values. The third stage in this level is the interpersonal agreement orientation, where individuals obey rules to gain approval from others. The fourth stage is the authority and social order orientation, where individuals understand that rules and social order are essential for maintaining social justice and order.

The third level is the "Post-Conventional Orientation," where individuals comprehend morality as universal principles that apply to everyone and are not solely based on established social norms. The fifth stage in this level is the social contract and individual rights orientation, where individuals understand that rules and laws must be applied fairly and respect individual rights. The sixth stage is the universal ethical principles orientation, where individuals develop a moral perspective based on universal ethical principles like justice, human dignity, and human rights.

### **4. Relevance**

Adult learners must be able to connect their tasks with their own learning objectives. If the activities they engage in directly contribute to the achievement of their personal learning goals, they will be inspired and motivated to participate in projects, ultimately succeeding in completing them.

In ethical education, a learning model must be developed that addresses the substance of the Audit Board of Indonesia's (BPK RI) code of ethics. In principle, the code of ethics is related to the



principles that auditors must uphold and adhere to the values of truth and morality, such as responsibility, integrity, professionalism, independence from various interests, and due care.

The Code of Ethics, as fundamental values, serves as a guide to be understood, practiced, and manifested in attitudes, words, and actions directed towards the realization of ethical and moral BPK and auditors who are disciplined, professional, productive, and responsible in carrying out their duties and authorities. This, in turn, ensures that the results of audits are of high quality and beneficial for the better management of state finances.

## **5. Practicality**

Adult learning is intended to assist students in applying theoretical concepts learned in the classroom to real-life situations. Educators must be capable of identifying the appropriate ways to transform theoretical learning into practical activities. Learning is considered facilitated when there is a proper way to apply theoretical knowledge in real-life situations.

In the learning process, facilitators should be aware that adults have a wealth of experience and knowledge. Therefore, they expect to be treated in line with their knowledge and experience. Learning should be rational and congruent with their knowledge and experience. They will always be critical, including in their assessment of the teaching methods used by facilitators.

In ethics education, it is important to increase the use of learning simulations that closely resemble real-world situations. For instance, addressing issues related to integrity or dealing with pressures from various parties. This allows learners or participants to not only receive theoretical knowledge but also gain practical experience and share experiences with others.

## **6. Promoting Collaboration**

Recognizing the contributions of adult learners can lead to the best learning outcomes. Acknowledging the learners' experiences may foster their self-confidence. They become more willing to collaborate in learning activities to achieve the learning objectives. When instructors can take on a role as colleagues, learning becomes more productive. In other words, adult learners thrive when instructors are willing and able to collaborate with them.

Instructors or educators in ethical education must have the ability to act as partners for auditors. This collaboration results in a productive classroom environment full of participant engagement and discussions. Moreover, collaboration also occurs among learners, enabling the transfer of knowledge and experiences between participants. One auditor's experiences in a particular area or entity might not be felt by other auditors, making this an excellent learning opportunity.

## ***Conclusion and Recommendations***

Andragogy or adult education has specific characteristics since adults typically have well-developed ideas and the belief that they can execute those ideas. Therefore, it requires an appropriate learning model concept to enhance awareness of ethical auditing in the learning process. The concept of andragogy model for ethical education includes the following:

1. Autonomy, meaning that participants are actively engaged in the learning process. In learning activities, learners must proactively make decisions and contribute to the learning process.
2. Knowledge and life experience, meaning that learners must utilize their life knowledge and experiences. Facilitators should encourage learners to connect their past experiences with their current knowledge and activities.
3. Goal-oriented, which means that in ethical education, the learning objectives must focus on

enhancing the level of Cognitive Moral Development (CMD). CMD is a psychological concept that refers to the development and changes in an individual's thinking about morality and ethics.

4. Task-relevant, which means that learning should be relevant to learners' tasks. In ethical education, the learning model should touch upon the essence of the ethical code and its relevance to auditing tasks.
5. Practical, meaning that the adult learning process should pay attention to help students apply theoretical concepts learned in the classroom to real-life situations. Educators must identify the right ways to transform theoretical learning into practical activities
6. Collaborative, meaning that instructors or educators in ethical education should have the ability to act as partners for auditors. Collaboration results in productive classroom activities full of participant engagement and discussions.

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