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### SWOT Analysis and Development of Culture-Based Accounting Curriculum Model

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**Abstract:** This study aimed at designing a culture-based accounting curriculum model. The data were collected through in-depth interview, a document study, and focus group discussion (FGD). This study was a qualitative study using phenomenology approach. The use of SWOT analysis in this study was intended to find out the strengths, weaknesses, opportunity, and threats faced by the Accounting Study Program of Universitas Negeri Gorontalo in implementing the culture-based accounting curriculum. This study found that the culture-based accounting curriculum was founded on the national and local culture implemented through integrated monolithic system. The teaching of local cultural values and the values of Pancasila were not supposed to be implemented only in a particular subject; preferably, it should be integrated on other relevant accounting subjects. The design of this culture-based accounting curriculum was focused on inside and outside the classroom learning process. The SWOT analysis showed that the internal aspect (strength) was larger than the weakness aspect. On the one hand, the opportunity aspect was also more significant than the threat aspect. Universitas Negeri Gorontalo was within the first quadrant, which means that the culture-based accounting curriculum should be strengthened through the curriculum content and the presented learning process. It was expected that this developed curriculum would enrich the accounting curricula in Indonesia as one of the strategy for higher education to shape the character of the students as citizens with good morale and positive characteristics. This culture-based accounting curriculum was also an answer to the accounting community to solve many ethical breaches committed by an accountant today.

**Keywords:** Accounting, Culture, Qualitative, SWOT.

#### 1. INTRODUCTION

The consequences of the current global era also affect accounting science. As such, the international accounting standard has also been applied in Indonesia. This standard is called the International Financial Reporting Standard for public companies. This has been followed by the membership of IAI in the International Federation of Accountants (IFAC), which caused the adjustment to the structure of accounting education. The demand to produce professional accountants who are able to compete globally has demanded the type, reference, and lecturing process to refer to international practices (Kurniawan, 2016). The curriculum is designed to produce output that is professional, competent, have a strong work ethic,

knowledgeable of a foreign language, and other market-oriented skills.

Thus, it makes us wonder, why professional accountants committed frauds and many corruption cases? (i.e., Enang Hernawan, Saharso, Bahar, Wulang and Ali Sadiq cases). In relation to this, Salsky (2012) stated that the accounting scandal, manipulation of financial statement, and the lack of corporate responsibility toward the environment and community showed the shift of accountant's attitude. According to Ekasari (2014), as accounting is profit-oriented, thus accounting could make some people treat others inhumanely due to achieving their objectives and prioritizing themselves over others. Sylvia (2014) considered the current accounting education and topics are referring to the topics of accounting education in prominent universities in the world, especially in the US. This modern era that supposed to uphold human dignity has become an era of creating inhuman human. This is the hidden message delivered through accounting cases. This is a wakeup call that globalization that is rocking the business and economy is able to shape the form of accounting, even able to change the concept of accounting education in Indonesia. Currently, the accounting concept and education pattern no longer have the nation's values as the guidance of life.

Mulawarman (2013) argued that in such condition, accounting could further divert people away from the universal value of love toward the more egocentric behaviors. Ekasari (2014) further added that such type of education system had created capitalist, materialistic, individualist, career oriented, consumerism, and anthropocentric outputs. These are the seeds for dehumanization in the education world. Therefore, Kurniawan (2012) wrote that the teaching and learning process in accounting should be able to create a decent human being. In the sense that the output of accounting education is expected to have humanist sides when they become professional accountants. Ideally, accounting teaching and learning process should not only be oriented on the establishment of intellectual skills in the accounting field, but also able to educate the students of accounting to have emotional and spiritual intelligence. The demands for increasing the quality of accounting education is strengthened by the Presidential Decree on the Indonesian National Qualification Framework (throughout this paper will be referred to as KKN). This Presidential Decree insisted on the development of people-oriented accounting that upholds togetherness, moral values, social responsibility, and religious values (Mulawarman, 2013).

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*by Tri Handayani Amalia*

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## I. INTRODUCTION

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Meanwhile, Sylvia (2014) described that accounting is not only about accounting itself, but also contains cultural values and other elements that enrich it. Previous studies have revealed that accounting is not a value-free science; instead, it is a value-laden science (see Amaliah, 2016; Rahayu *et al.*, 2017; Randa, 2015 and Kurniawan, 2016). Zulfikar (2008) also agreed that the currently neglected local cultural values contributed toward the accounting practices implemented by the community.

Further, Sakti (2007:44) explained that studying is not merely aimed at knowledge transfer, but also value transfer. Similarly, the accounting curriculum essentially is not only a means to transfer knowledge from lecturer to students, but also a means to develop students' character. There are several underlying reasons for the topic of this present study. First, as there is awareness about the problem within the current accounting problem, thus a "new awareness" is needed to integrate the accounting curriculum and the cultural value of the nation as the nation's identity. Second, this present study was intended to shed light on the cultural values as the basis of the culture-based accounting curriculum. Therefore, it could contribute to the development of the accounting curriculum to produce output with good characters. *Third*, this study was an effort to preserve the cultural values of the nation that are currently being threatened and neglected as those values were often considered to have no relevance in this modern era.

This study was different from the previous other studies, which was aimed to empirically prove that cultural values and accounting are inseparable in implementation of accounting science that could benefit all people. Therefore, the proposed problem statement in this study was: what is the culture-based accounting curriculum model? In line with this problem statement, the objective of this study was to find out the model and the meaning of culture-based accounting curriculum implementation. This study was carried out at the Accounting Program Study of Universitas Negeri Gorontalo. This curriculum was first tried out in the second semester of 2016 academic year to try and implement the elements of culture into the accounting curriculum. This curriculum obligated the second semester students to enroll in *Wawasan Budaya*/cultural understanding topic as an effort of the Accounting Study Program of UNG to carry out sustainable development to achieve the vision of the program study, to become competitive and innovative program study to produce professional accountant with cultural understanding in the South East Asian region in 2035. Through this culture-based accounting curriculum, it is expected to bring a new awareness that accounting should not be implemented on its own, to bring more benefit, it should be synergized with other types of knowledge.

## II. METHODS

This study aimed at developing a new culture-based accounting curriculum model. Therefore, it was a qualitative study with phenomenology approach. A qualitative study is intended to holistically understand the meaning of social and human phenomena both at the individual level and at the community level by describing it with words and scientific context (Creswell, 2010:4 and Moleong, 2018:6). Phenomenology approach was used as a method in this study to describe the understanding and information awareness on the correlation between accounting science and culture as an effort to develop an accounting curriculum to enlighten and was expected to assist in producing qualified outputs with high intellectual intelligence (IQ) as well as Emotional intelligence (EQ) and Spiritual intelligence (SQ). Moleong (2018:14) wrote that phenomenology was a science focused on subjective experience or phenomenology experience and a study on awareness based on one's main perspective (Husserl). The phenomenology used in this study was transcendental phenomenology. This type of approach was used to discover a culture-based accounting curriculum model, which focused on finding the essence behind the informant awareness on the development of the accounting curriculum.

This study was carried out in Gorontalo city, at the Accounting Study Program of Universitas Negeri Gorontalo. Meanwhile, the unit of analysis in this study was the accounting curriculum. The informants in this study were accounting lecturers, lecturers of cultures and letters, and accounting students. The data were collected through document study, in-depth interview through focus group discussion (FGD). Sugiyono (2018:10) described that the data criteria used in the qualitative study are actual data. Actual data were data that appeared as they were. Table 1 below contains the list of informants in this study.

No	Name	Notes
1.	LR	Accounting Lecturer
2.	LR	Accounting Lecturer
3.	BB	Accounting Lecturer
4.	RB	Accounting Lecturer
5.	VM	Accounting Lecturer
6.	NT	Culture and letters lecturer/expert
7.	F	Accounting student

Table 1:- List of Informants

The data analysis was carried out in accordance with the phenomenology approach. Therefore, the analysis stages were *noema*, *epoche/suspension*, *noesis*, *intentional analysis*, and *eidetic reduction*. Therefore, the analysis stage was initiated through the identification of *noema* or structural analysis. Following the *noema*, the bracketing of the other texture found underneath the main texture or structural analysis. This was implemented to obtain the *noesis* or in-depth meaning (Kamayanti, 2016). Through the data analysis process, the model of culture-based accounting curriculum from the perspective of the

informants was obtained. Meanwhile, to find out the strengths, weaknesses, opportunities, and threats of this developed curriculum model, a SWOT analysis was carried out.

### III. RESULTS AND DISCUSSION

#### A. Value Laden Accounting: Accounting for All

Accounting science has come a long way, and it could be said that it was initiated by traders. It was noted that most merchants in the middle ages have started to practice accounting. On the other hand, accounting is said to be an art as a business activity is identical with an activity that needs its own art (Hardono, 2012:89). Accounting as science is expected to benefit the community. As one of the informants (NT) in this study said that current Higher Education curriculum should provide chances for students to explore, preserve, even introduce the local cultural values through their science specification, i.e., accounting science. These local culture values could be manifested through attitude, behavior as well as principles of accountants. The most important meaning of higher education curriculum should provide meaning for the accounting science as a public entity to be used to provide benefits for a human being. Accounting should not be individualistic and materialistic

Throughout accounting history, it showed that accounting is a science that has significantly contributed to the people's activities, almost in all aspects of human lives. Accounting is not only implemented in large companies, but also within traditional activities of the Indonesian community. Rahayu and Yudi (2015) wrote that accounting was the result of local community wisdom. This is shown through extensive studies (see Tumirin and Abdurahman, 2015, Amaliah, 2016; Hatimah and Kusdewanti, 2017; Pahlevi and Basuki, 2017, Prasetyo, 2017, Rahayu, 2017; and Rahayu *et al.*, 2017). This reality is also counter-evidence for those who considered accounting as value-free science, thus directed accounting towards capitalism values and with no social responsibilities, which lead to the legitimization of greedy and corrupting behavior, environmental destructions, social unrest, and abuse of power (Suwito and Amaliah, 2015). In other words, accounting, which was understood as value-free science, has led to many misappropriations and dishonest behaviors of the accountants.

The facts on the behaviors of the accountants, as mentioned above, should be acknowledged as a product of information produced by capitalist laden accounting. If the provided information were materialistic and egocentric based, it would result in egoistic and materialistic-oriented decision-making. Due to this, modern accounting is known as capitalist value-laden, which, of course, heavily influenced the accounting education system. Mulawarman (2008) considered that the value-laden within the current accounting education system are secularism and liberal values. In a similar tone, informant BB revealed that:

".... in my understanding.. all curricula have cultural values. These cultural values are not necessarily local wisdom. Actually, our biggest challenge here is to link accounting with culture. In fact, bad behaviors are due to the whitewashing of the culture. In Gorontalo, there are many cultures such as *dulohupa*, or deliberation, *payage*, the art of sharing related to sharia. Thus, culture in accounting is to raise people's awareness of these values, to change their mindset. And the most important thing is the spirit...". BB

The information provided by BB above showed that in order for accounting to give its best benefit for the human being and all creatures, it should be integrated with other knowledge. As basically, accounting does not stand on its own, rather, the implementation of accounting needs combination with other science, including cultural elements. Similarly, the accounting education system is also influenced and shaped by culture. Rahayu *et al.* (2016) argued that exploration of practices, concepts, and meaning of local culture-based accounting is crucial to be carried out in order for accounting to show in sustainable ways the existence, uniqueness, and the diversity of Indonesian culture.

In relation to culture, Gorontalo, this is known with its cultural tagline, "Adat Bersendikan Syara, Syara Bersendikan Kitabullah/"Customs based on sharia and sharia-based on the book of Allah" This philosophy means that all activities of the people of Gorontalo are based on the culture which based on the Qur'an and the Hadith. It can be simply said that this philosophy is the spiritual capital of the people of Gorontalo. The context of spiritual capital, according to Malloch (2010) was:

"The fund of beliefs, examples and commitments that are transmitted from generation to generation through a religious tradition, and which attach people to the transcendental source of human happiness".

*Spiritual capital* encompasses a broad definition regarding the capital definition in various literature. Spiritual capital is an integration of knowledge and spirit of an individual or culture which consists of the meaning, values, and implementation of fundamental human values. The moral and social dimensions in this concept are also related to the spiritual wealth of human being. Meanwhile, in this study, capital is valuable capitals that directed toward high moral awareness and gratitude as well as obedience to Allah SWT.

On the other hand, spiritual perspective in this dimension is an improvement of life quality in the world as the basis toward the hereafter, quality of human being which essentially spiritual. This was intended to achieve the blessings of God. A human with all their activities in life should be related to their duties as the assigned caretakers of this earth. Triuwono (2006:445) described that human success as the caretakers of this earth is measured against the extent of the tasks they implemented with compassion, responsibility, peace, and faithfulness to god. The primary

indicator is their spiritual indicator or their faith and mental that full of compassion, peace, and brotherhood.

Human, as the caretaker of the earth, should make the earth prosperous. Asy'arie (2002:37) wrote that the concept of caretaker should be understood as the human capability to formulate concepts in culture development. This concept is also applied to accounting students. Accounting students, as the representative of God on earth, should also carry out their cultural missions. These cultural missions are to learn what they do not know to bring benefit to the human being. The manifestation of these cultural values would determine the way they think and act. Value could be understood as an indicator. The indicator within the community against the objectives and what is considered good and essential. In relation to this, the value born in a community is the result of social interaction among individuals within that group through a learning process. In the end, those values would influence the individual development of a person in his life. The values that they believe would direct them in thinking and acting.

Through the learning process, it is expected that in culture-based accounting education system, it could produce accountants that would have knowledge and skill in accounting with good morals and characters. In agreement with this, the informant NT described:

“Accounting should not lead to corruption if it is not based on Pancasila. There are many experts in calculation...this and that, as when he is so good in calculation, things that should only contain two zeroes could be marked up into four zeroes, and there goes corruption to enrich him and others would not know of it”.

#### B. Culture in Accounting Curriculum

It is inevitable that there is still a debate around the international accounting standard currently applied to Indonesia. Regardless to the IFRS (*International Financial Reporting Standards*) is considered as qualified standard, Wijaya *et al.*, (2015) stated that this standard quality in its interpretation and implementation heavily dependent on the cultural elements of the people that compose that financial statement. This means that the successful implementation of IFRS is dependent upon the cultural condition of a country that adopts this standard. This is due to IFRS as a product of a foreign country that has their own culture and character that are different with Indonesia, whose dream was to make accounting as a science that could yield benefit and prosperity for its people.

Mulawarman (2012) argued that accounting education taught in Indonesia should be adjusted to the culture and values in Indonesia, Pancasila. In relation to this, our informant, NT explained:

“Culture should be view as a universal thing. For instance, in accounting, the value of honesty, it should be available universally, i.e., honesty in the calculation. Then regionally, our culture is always linked to Pancasila. Thus. Our culture, such as in accounting, the implementation of

cooperative value, the unity value, the social justice value, common welfare can be calculated using accounting. Those are the regional or national values. Therefore, such values cannot be separated from accounting. Those aspects that correlated with Pancasila. We should prevent accounting from causing corruption if it is not based on Pancasila. There are many people who are expert is calculation; the thing that should only contain two zeroes could be added one zero, or thousands can be marked up to a hundred thousand. For the commoner's eyes, this may not be visible. However, if the person who calculates is based on Pancasila and he knows and belief in one Supreme God. Moreover, he is aware that his action is unjust. He would not do it. Therefore, it is not a strange thing now that many experts people, whether experts in economics, law, would end up in jail, due to committing corruption and caught by Corruption Eradication Commission. This was due to the diminishing national culture foundation. It is a common practice now; one's position is used to enrich oneself or his group. All aspects of life should be based on Pancasila”.

NT

The current reality is that the concept and topics of accounting teaching tend to model those after international teaching and learning, thus, neglecting the national values and characters. Kamayanti (2012) write that when accounting education only focused on reality without any spiritual values, the output of such accounting education would only be realistic, egoistic, apathy, and insensitive towards the environment as well as lacking spiritual values. The curriculum should encompass not only the topics covered in the subject but also the process of accounting learning. The accounting learning process should be able to prepare students as accounting practitioners whose practices should be based on the values of Pancasila. Accounting practices should be not only accountable to other human being but also accountable to Allah SWT.

Following describing the Pancasila-based accounting system, NT further revealed that aside from basing the accounting education system on national culture, Pancasila, the accounting curriculum should also include the local culture values:

“knowledge should be adjusted and implemented locally. It should not roughly transfer all the theory from the West into Gorontalo, as it may not fit. Therefore, we may take the theoretical foundations, but its implementation should be adjusted to the local condition or local genius-based accounting. Thus, local genius should be available. One of the local genius aspects in Gorontalo is ‘*Adat Bersendikan Syara*’, *Syara* ‘*Bersendikan Kitabullah*’. Therefore, in accounting practices, we should link the ‘*adat bersendikan syara syara bersendikan kitabullah*’ into the accounting theory. Thus, the universal theory of accounting could be applied in Indonesia, then locally applied. For instance, cooperation is an Indonesian culture, locally, it is called as *huyula*, etc.”.

NT's statement is agreed by the informant F as follow:

"..... I think I have got enough subjects in accounting. However, I have no subject or lecture on culture. However, on Auditing II subject, we always pray before and after the lecture. I felt there is something different when we begin studying by offering a prayer. It is more comfortable during learning when we open up a learning session with prayer." F

Accounting graduates should be aware of their existence as part of the community. The community has their own values that they uphold. Therefore, higher education institution is responsible for producing outputs who understand and aware of these social norms and values (Kurniawan, 2016) as well as outputs which have good characters and multicultural understanding (Aufin, 2014). In addition to understanding the social norms, it is similarly important that Higher Education institution is responsible for producing accountants with good characters that would not commit corruption and other bad habits. This is in harmony with the local wisdom of Gorontalo 'Adat Bersendikan Syara', *Syara' Bersendikan Kitabullah*' as stated by NT before. The manifestation of local culture is not only by mentioning it within the classroom but also on activities outside the classroom.

If the life of the Gorontalo people is based on the Qur'an and the Hadith, then this local wisdom values should be included in the accounting curriculum at the graduate study program of Accounting at Universitas Negeri Gorontalo. In agreement with this, informant LR mentioned:

"I think the concept behind the cultural understanding topic in UNG for all study programs should be adjusted to the context of each study programs. Thus, the outputs of the accounting study program are set to become accounting professionals with knowledge of culture, at least cultures that could bring professionalism in accounting. Eeee.... For other subjects and apart from the cultural understanding subject, including business ethics and accounting profession, behavioral accounting, sharia accounting, fiqh *muamalah*, those subjects have taught students to not only having intellectual knowledge but also emotional and spiritual knowledge. In this context, these subjects are

included in the culture. It is possible for cultural understanding, there should be a common understanding, whether on national or local culture."

LR statement above is in agreement with the statement of RB below:

"This curriculum a little bit late. As cultural understanding is too frontal, the knowledge it too general, and do not explore the uniqueness of Gorontalo itself. Therefore, if we discuss culture in general, there should be an exhibition or clubs that specifically study the Gorontalo culture, in order for its values to live. If we only talk about this within the topics in the cultural understanding subject, it is not sufficient. As a character cannot be taught through theory, rather, it should be implemented. In essence, the cultural values should be implemented in day to day life " (RB)

Currently, the Accounting Study Program at Universitas Negeri Gorontalo has implemented the monolithic system policy in Wawasan Budaya/cultural understanding subject. However, if we would like to explore the extent of culture-based accounting curriculum, it should not only cover the monolithic system. Accounting curriculum should be manifested through an integrated system. The informants in this study have revealed that several subjects in accounting curriculum at UNG actually could be integrated with national and local wisdom values of the Gorontalo people (*Adat Bersendikan Syara'* custom based on sharia, *Syara' Bersendikan Kitabullah*/sharia based on the Qur'an). In relation to this, the result of *Focus Group Discussion* (FGD) with several informants in this study have provided a lead that several subjects topics could be loaded with the local wisdom values such as in the subject of Accounting Ethics and Profession, Behavioral Accounting, Sharia Accounting, Management Control System, Audit. However, there are also possibilities to integrate several other subjects with cultural concepts. Hardono (2012) wrote that each Moslems, including the accountants, should implement their duties based on the Islamic sharia to define what is true, fair, and just, and the priority for the community. Based on the description above, the culture-based accounting curriculum model can be shown in the following figure:

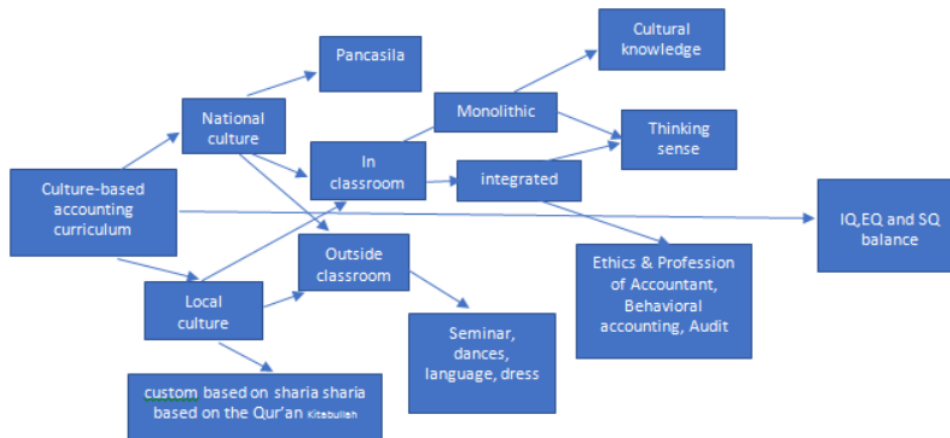


Fig 1:- Culture-Based Accounting Curriculum Model

C. SWOT Analysis

The objective of SWOT analysis in this study was to strengthen the internal and external factors of the analyzed Accounting Curriculum. In order for the teaching and learning program in the Accounting department to smoothly implemented, it must maintain and utilize the current opportunities. Similarly, the weaknesses were used as a source of strength to change threats into opportunities. In this study, the opportunities and threats, as well as the

strength and weaknesses of the Accounting Study Program, were studied. The environment and potential resources were of the study program were explored. This was aimed to set the target and formulate a realistic strategy of the culture-based curriculum to achieve the department’s vision and missions. The SWOT analysis matrix of the Accounting Sty Program in relation to the implementation of the culture-based curriculum is presented in Table 2 below:

Strengths	Weaknesses
<ol style="list-style-type: none"> <li>1. Institutional support on the strengthening of cultural understanding within the curriculum of an accounting department that in line with the vision and missions of the Universitas Negeri Gorontalo</li> <li>2. Become a pioneer in the development of culture-based accounting science in Indonesia.</li> <li>3. The increasing results of studies by lecturers and students on the theme of accounting and culture.</li> <li>4. Increasing number of community outreach programs carried out by lecturers of Accounting study program on the topic of culture.</li> <li>5. The only Accounting Bachelor Study Program at Universitas Negeri Gorontalo.</li> <li>6. Human resources whose basic are Accounting are available</li> </ol>	<ol style="list-style-type: none"> <li>1. The culture-based accounting curriculum implemented at the Accounting Study Program was only implemented since 2017, thus are currently developing to find its best ways to be implemented within the learning</li> <li>2. There is yet learning media for subjects related to culture-based accounting, such as teaching materials.</li> </ol>
Opportunities	Threats
<ol style="list-style-type: none"> <li>1. Rapid development of Science and Technology.</li> <li>2. Accounting Study Program is one of the prominent study programs at UNG.</li> <li>3. There are many lecturers whose basic are culture outside the Accounting Study Program at Universitas Negeri Gorontalo.</li> <li>4. Students’ interest to enroll in Accounting Study Program of UNG is increasing annually.</li> <li>5. Accounting study program in UNG is the first accounting study program whose vision and missions are explicitly stating the cultural understanding.</li> </ol>	<ol style="list-style-type: none"> <li>1. High competitive advantage of other higher educational institutions.</li> <li>2. There are other higher education institutions in Indonesia whose focus was on accounting and culture regardless of implicitly stated on their vision and missions.</li> </ol>

Table 2:- SWOT Matrix



Following the SWOT analysis above, data analysis on each SWOT components were made. This SWOT description analysis was used to find out the current stand of Accounting Study Program and to formulate development strategy that would be taken. The steps taken to determine the development strategy of Accounting Study Program Curriculum were:

*A. Mapping the Internal Factors (Strengths and Weaknesses) and External Factors (Opportunities and Threats) At Accounting Study Program.*

Based on the SWOT description of each component formulated the following internal and external factors:

➤ *Internal Factors*

- Institutional support on the strengthening of cultural understanding within the Accounting curriculum that suit the Vision and Missions of Universitas Negeri Gorontalo.
- Becoming a pioneer in the development of culture-based accounting science in Indonesia.
- The increasing results of studies by lecturers and students on the theme of accounting and culture.
- Increasing number of community outreach programs carried out by lecturers of Accounting study program under the theme of culture.
- The only Accounting Bachelor Study Program at Universitas Negeri Gorontalo.
- Human resources whose basic are Accounting are available.
- The culture-based accounting curriculum implemented at the Accounting Study Program was only implemented since 2017, thus are currently developing to find its best ways to be implemented within the learning
- There is yet learning media for subjects related to culture-based accounting, such as teaching materials.

➤ *External Factors*

- The rapid development of Science and Technology.
- Accounting Study Program is one of the prominent study programs at UNG

- There are many lecturers whose basic are culture outside the Accounting Study Program at Universitas Negeri Gorontalo.
- Students' interest to enroll in Accounting Study Program of UNG is increasing annually.
- Accounting study program in UNG is the first accounting study program whose vision and missions are explicitly stating the cultural understanding.
- High competitive advantage of other higher educational institutions.
- There are other higher education institutions in Indonesia whose focus was on accounting and culture regardless implicitly stated on their vision and missions

*B. Carry Out Data Analysis on the Position of Accounting Study Program*

Following the mapping of internal and external factors of Accounting Study Program, the next stage was to carry out data analysis on those internal and external factors. The data analysis was carried out to find out the state of the curriculum development at Accounting Bachelor Study Program. The analysis stages were:

- Scoring for each factor inside the second column with the score range of 1.0 (very important) to 0.00 (unimportant).
- Calculate the rate (in column 3) for each factor by the scale, 4 (excellent) to 1 (highly insufficient) based on the influence of those factors toward the condition at the Accounting Study Program. The rating for opportunity/strength factor was positive; the higher (opportunity) strength was rated +4, but if the opportunity was small, then the rating was +1. Meanwhile, for challenges/weaknesses is reversed. For instance, if the challenge/weakness is very high, then the rating was 1. In reverse, if the challenge/weakness is small, then the rating was 4.
- Multiply the score in column 2 with the rating in column 3 to obtain the scoring for column 4. The result is the scoring for each factor, which value varies from 4 (excellent) to 1 (highly insufficient).
- Adding the score (in column 4) to obtain total scoring for Accounting Bachelor Study Program Organization

Internal Factor		Score	Rating	Total Score
(1)		(2)	(3)	(4)
<b>Strength</b>				
1	Institutional support on the strengthening of cultural understanding within the Accounting curriculum that suit the Vision and Missions of Universitas Negeri Gorontalo.	0,16	3	0,48
2	Become pioneer in the development of culture-based accounting science in Indonesia.	0,12	2	0,24
3	The increasing results of studies by lecturers and students on the theme of accounting and culture.	0,14	3	0,42
4	An increasing number of community outreach programs carried out by lecturers of Accounting study program under the theme of culture.	0,14	3	0,42
5	The only Accounting Bachelor Study Program at Universitas Negeri Gorontalo.	0,16	3	0,48
6	Human resources whose basic are Accounting are available	0,14	3	0,42
		<b>0,86</b>		<b>2,46</b>
<b>Weaknesses</b>				
1	The culture-based accounting curriculum implemented at the Accounting Study Program was only implemented since 2017, thus are currently developing to find its best ways to be implemented within the learning.	0,3	2	0,6
2	There is yet learning media for subjects related to culture-based accounting, such as teaching materials.	0,4	3	1,2
		<b>0,7</b>		<b>1,8</b>

Table 3:- Internal Factor Analysis of the Accounting Bachelor Study Program

Based on Table 3 above, it was obtained that the number of Strategic Internal Factor Analysis was:

$$\begin{aligned} \text{IFAS} &= \text{Strengths} - \text{Weaknesses} \\ &= 2,46 - 1,8 \\ &= \mathbf{0,66} \end{aligned}$$

External Factors		Score	Rating	Total Score
(1)		(2)	(3)	(4)
<b>Opportunities</b>				
1	Rapid development of Science and Technology.	0,2	3	0,6
2	Accounting Study Program is one of the prominent study programs at UNG.	0,15	3	0,45
3	There are many lecturers whose basic are culture outside the Accounting Study Program at Universitas Negeri Gorontalo.	0,15	3	0,45
4	Students' interest to enroll in Accounting Study Program of UNG is increasing annually.	0,15	3	0,45
5	Accounting study program in UNG is the first accounting study program whose vision and missions are explicitly stating the cultural understanding.	0,2	4	0,8
		<b>0,85</b>		<b>2,75</b>
<b>Threats</b>				
1	High competitive advantage of other higher educational institutions	0,4	2	0,8
2	There are other higher education institutions in Indonesia whose focus was on accounting and culture regardless of implicitly stated on their vision and missions.	0,3	3	0,9
		<b>0,7</b>		<b>1,7</b>

Table 4:- External Factor Analysis of Accounting Bachelor Study Program

Based on Table 4 above, the Strategic Analysis of the External Factor (EFAS):

$$\begin{aligned} \text{EFAS} &= \text{Opportunities} - \text{Threats} \\ &= 2,75 - 1,7 \\ &= \mathbf{1,05} \end{aligned}$$

Based on IFAS and EFAS analysis of the Accounting Study Program at Universitas Negeri Gorontalo as presented above, it was obtained that the internal factor value was 0.66, and the external factor value was 1.05. On the basis of these values, the position of Accounting Bachelor Study Program was in the first quadrant as shown by the Figure below:

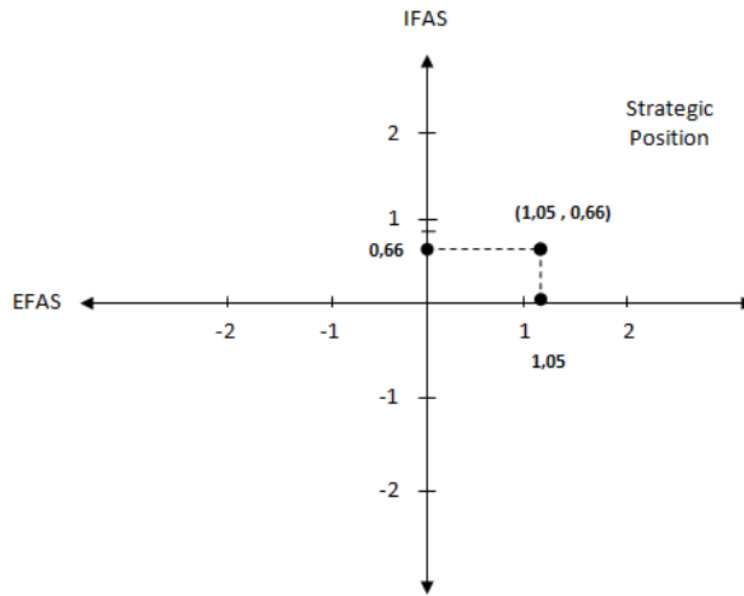


Fig 2:- The Results of SWOT Analysis  
Source: Data Processed

Following this positional analysis of the Accounting Bachelor Study Program (Quadrant I), the next step was to determine the strategic formula for the development of culture-based Accounting Curriculum at the Accounting Department.

### C. Formulating the Development Strategy

Based on the analysis of internal and external factors as described above, it is known that the position of the Accounting Bachelor Study Program was in the first quadrant. Therefore, the development of culture-based accounting curriculum at this study program can utilize the SO strategy that is to create a strategy by using the strengths to maximize opportunities.

Based on the strength of this study program, one of them was institutional support on the strengthening of cultural understanding, which is also in sync with the vision and missions of the Universitas Negeri Gorontalo. Meanwhile, weaknesses were The culture-based accounting curriculum implemented at the Accounting Study Program was only implemented since 2017, thus are currently developing to find its best ways to be implemented within the learning, and There is yet learning media for subjects related to culture-based accounting such as teaching materials.

On the other hand the opportunities of this study program were Rapid development of Science and Technology, accounting Study Program is one of the prominent study programs at UNG, Students' interest to enroll in Accounting Study Program of UNG is increasing annually, and Accounting study program in UNG is the first accounting study program whose vision and missions

explicitly stating the cultural understanding. Meanwhile, the threats were: the high competitive advantage of other higher educational institutions, and there are other higher education institutions in Indonesia whose focus was on accounting and culture regardless implicitly stated on their vision and missions.

The strengths and weaknesses of the Accounting Study program could be used to overcome the weaknesses and threats. Utilization of strong institutional support, it would encourage the study program to create a better culture-based accounting curriculum with its available human resources. In addition, it could also utilize the online-based library to obtain literature related to culture and accounting as a reference to develop relevant learning materials. Also, currently, there are many research results and outreach program results of lecturers and final assignment of students that discussed the accounting and culture themes.

On the threats side, there are universities in Indonesia whose learning process is concerned with the relationship between accounting and culture. However, this can be solved through strong institutional support from the university, it can also be seen from the vision and missions of the university down to the vision and missions of the Accounting study program, in which cultural understanding are mentioned, thus it could be an additional point for Accounting Study Program of Universitas Negeri Gorontalo compared to other universities in Indonesia, where within the structure of Accounting Study Program at UNG there is a subject whose concern was cultural understanding.

From the various descriptions of the strengths and opportunities explained above, it could be used as a reference that culture-based accounting should be improved. One of the ways is through developing learning materials for cultural understanding to be adjusted with the accounting content as well as several other relevant subjects. Thus, it would be clear from the learning materials as well as the teaching strategies, such as behavioral accounting subject, business ethics, and accounting profession subjects. It is clear that the content of those subjects is closely related to cultural concepts.

Triyuwono (2010) revealed that it is the responsibility of the Higher Education institution to produce independent, innovative, and creative accountants that liberate them slavery. Human liberation is essentially not based on intellectual intelligence, which is currently considered as the highest form of intelligence in our education system. This is shown by the GPA of students during their study. The highest form of intelligence is spiritual intelligence. Therefore, we need to make liberation by creating output and developing students' intuition through the ways of God (Triyuwono, 2010). The current learning process is through physical knowledge transfer from teachers/lecturers to students and is yet a mental and feeling process to increase the emotional and spiritual intelligence of the students (Triyuwono, 2010).

#### IV. CONCLUSION, IMPLICATION AND RESEARCH LIMITATION

##### ➤ Conclusion

Current accounting curriculum tends to be designed to produce accountants that would be able to compete in the global market. However, it tends to ignore character development of students as the candidate of accountants who have not only intellectual intelligence but also emotional and spiritual intelligence. Today's accounting curriculum is modeled after the education system and lecture topics from the West, which neglects the local cultural values as the nation's identity.

This study produced accounting curriculum design loaded with national culture aspect, Pancasila, and local culture, which integrated into the accounting topics. This was implemented to free students from the hegemony of intellectual knowledge. Thus, the curriculum design is also directed on the lecturing process inside and outside the classroom area that develops their mental and spiritual knowledge.

The culture-based curriculum implemented at UNG should be improved. Thus, it is not only monolithic as it is today but also ideally, it should be distributed into various accounting subjects within the curriculum.

##### ➤ Research Implication

The implication of this study showed that accounting curriculum should not only be modeled after the West while neglecting the nation's cultural values. Culture and accounting are like two sides of a coin that are inseparable;

both can be synergized in implementation of accounting education to bring benefit for all. This implies that for the implementation of a good objective to create intellectual intelligence, emotional intelligence, and spiritual intelligence of the students, it is mandatory for higher education institution to shift their orientation toward producing qualified outputs with good characteristics through a culture-based accounting system, not a profit only oriented accounting.

##### ➤ Research Limitation

There are several limitations on this study, such as the limitation of a qualitative study, the subjectivity of the researchers in analyzing and interpreting the data from the informants in this study.

##### ➤ Recommendation

Considering the various strengths and opportunities identified during the SWOT analysis in this study, there is a need to strengthen the culture-based accounting curriculum. One of those is through developing the learning media for subjects that can be internalized with cultural aspects, which adjusted to the accounting content. Thus, it could be used as a reference to evaluate the implementation of culture-based accounting curriculum implementation produced in this study.

The result of this study would be a new discourse on the reality of culture-based accounting, which would give ideas in the form of the model and developed from the research object of Economic Faculty at Universitas Negeri Gorontalo. Thus, this study provided opportunities for further research to explore curriculum development with a different or more specific perspective. Therefore, it would produce an in-depth accounting curriculum development

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