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Javanese Culture in Internal Control in Government Bureaucracy

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Abstract: Local culture, including Javanese, has a treasure of values and principles that have deep roots in society. These

values and principles are able to manifest in behavior, including in terms of self-control when working in a bureaucratic environment. In an atmosphere of formal and rational bureaucracy, various noble values that are characteristic of Javanese culture are sometimes not easily integrated into bureaucratic modernity. The research conducted at a government agency in the Special Region of Yogyakarta uses ethnomethodology, to get a critical understanding of the dialectics of local culture with bureaucratic rationality. Dialectics can both be traced through the process of external adaptation and internal integration. The research intends to provide a new perspective on the need to manage local culture in an effort to optimize internal control in the government bureaucracy. In addition, the research also aims to provide a picture as well as a clue about how the process of fusing local culture with culture in government organizations which has been dominated by modern values. The success of fusing is both influenced by many factors, videlicet the ability to get vertical and horizontal consensus, understanding the meaning of contestation, and the accuracy of understanding the alignment of the needs of the organization with its members. In the context of internal control in organizations, local cultural values are mostly able to survive and become reinforcement of internal control, but some other

local cultural values are shifted by bureaucratic modernity due to several conditions.

1 INTRODUCTION

The study of internal control in the realm of bureaucracy is important for the study of public administration, both at the level of theoretical and practical discourse (Rendon, 2016). Internal control is an interesting study because it is believed to be a solution to the life of the bureaucracy that is expected to increase accountability and establish a good bureaucratic governance (Jones, 2008; Laura and Page, 2003; Rendon, 2016).

According to Pfister (2009), the notion of control in general is control both through formal and informal mechanisms. Informal internal control, namely intangible control, is not real as a formal rule, but rather touches on the personal members of the organization (Chitoui and Dubuisson, 2011), becoming a new need in modernizing internal control (Stringer, 2002)

Formal rules such as written rules, formal procedures, separation of functions, and also autonomy, are not effective in reducing fraud in an organization. It is precisely the informal approach such as culture in organizations that promotes ethical attitudes that are very important and

influence the behavior expected by the organization (Wilton, 1992; Ge, 2014). Likewise according to Kanagaretnam et al (2016), culture in organizations has a direct effect on the strong weakness of internal control. Reason that operates in informal control through culture, is that values internalized through culture in organizations are directly related to the willingness to do something well in the organization (Rae, 2008), including in shaping self-discipline and self-control awareness (Stringer, 2002).

Culture in organizations basically cannot be separated from the local culture in which the organization is located. In the context of internal control, local culture includes external factors for organizations that can function to evaluate and strengthen controls (Pfiester, 2009). However, it is not easy to promote values and traditions, as part of local culture, into a very rational organization. The Indonesian bureaucracy was greatly influenced by the Weberian type bureaucracy. This type of modern bureaucracy has become increasingly rational with the existence of hierarchical structures, task specialization, the emergence of standards and rules which are then considered to be an iron cage for bureaucrats in the bureaucracy (Benner, 2012).



In an atmosphere of formal and rational bureaucracy, various noble values that are characteristic of local culture are sometimes trapped in symbolization (Bachika, 2011). Noble values as a local tradition, such as mutual cooperation, tepa selira, ewuh pakewuh are considered as something that is not rational (Jones, 2012). This situation was exacerbated by the merit system in evaluating the performance of a state civil apparatus, as a discourse of competition in the bureaucracy. The individualistic discourse prioritizes the implementation of formal rules of evaluation and overrides the value of collectivity (cooperation, mutual cooperation) originating from the local culture. In the broader scope of bureaucracy, the value of collectivity appears in acts of deviation that are against formal rules, such as slow completion of tasks, collusion, corruption, and also nepotism (Li, 2010).

Although cultural values actually have more implications for the ethical realm (Jenks, 2013), some of these values actually create contradictions and are considered a threat to the organization. Referring to Indrajit's (2012) dissertation study, the culture of *ewuh pakewuh* can endanger the existence of organizations in the bureaucracy to implement good governance, because instead of minimizing the risk of irregularities or abuse of authority by bureaucrat officials, this culture has the potential to allow deviations to occur.

The research was carried out at the Financial and Development Supervisory Agency, especially in the Representative of the Special Region of Yogyakarta (BPKP DIY) which was surrounded by Javanese culture. The selection of research loci is based on the consideration that the BPKP has a mandate as an internal control system development agency in all central and regional government agencies. With the existence of this mandate, researchers assumed that internal control in the BPKP agency had been adequately mature according to the design. With the maturity of the implementation, research on internal control in the government bureaucracy can be well observed.

This study intends to provide a new perspective on the need to manage local culture in an effort to optimize internal control in the government bureaucracy. In addition, the research also aims to provide an overview as well as a clue about how the process of fusing local culture with culture in government organizations has been dominated by modern values.

2 THEORETICAL

2.1 Understanding Culture

Regarding the notion of culture, taking an understanding from Geertz (1973), is a series of meanings built by a particular social structure. Humans as individuals interpret these meanings and make them influential in their actions. The social structure is a place where action is taken, in the form of a network of social relations. Culture, social structure, and individual personality, all three form a social action. Likewise, in an organization as a social structure, culture, which is often referred to as organizational culture, has an important role in shaping the behavior of individuals who have various personalities. Individuals with their

respective backgrounds and personalities have the power to interpret meaning in determining their actions.

Culture in organizations refers to the structure of how people think, feel, and act in organizations (du Gay, 1996). Managers or parties who have authority over individual behavior, encourage the views and understanding of individuals to want to move themselves to act to actualize their capacities and adjust to the goals of the organization. Culture becomes an instrument that produces relations between individuals and other individuals and the development of regulatory techniques that are closely related to identity. Culture in organizations can be constructed to regulate the members of the organization, one of them is by taking or utilizing local culture that has been deeply rooted in the community for a long time. Cultural construction like this has two possibilities, can be positive or negative. It is positive when the cultural construction breaks down old values that are no longer compatible with the changing contexts of the times. The nature is negative because the cultural construction actually destroys the noble values that are seen as a truth for certain people (Sukmana, 2009).

The local culture referred to in this study is a culture that refers to an ethnicity in a region. The form can vary, as language, tradition, characteristic traits that become identities or characteristics (Spencer, 2012). This culture is often referred to as folk culture (Foster, 2009), a culture that has been preserved by a group of people in a region. This identity distinguishes everything that is cultural and other ethnic. This local culture can affect the daily practice of people who are in their communities, including the organizational community. According to Indrajit (2012), local culture can influence a structure within the organization.

2.2 Capturing Culture

To better understand culture and then capture it in order to be able to play a role in the social environment in a community, first need to know what a social system is as a place for a culture to take place. The social system consists of various meanings and objectives, forming structures and processes that develop into culture (Maturana, 1981). The social system can explain the culture of communication that is interwoven in its social relations. In this communication there is a meaning of cultural symbols which then lead to individual actions (Willke in Pfiester, 2009). It can be said that to understand culture in social systems, the key is in communication interactions (Keyton, Communication is all the delivery of messages both delivered in verbal and non verbal ways. The symbol is part of the communication itself, so we can see the symbols that are around us as a message to be conveyed. The meaning of various symbols is what later forms a culture (Bachika, 2011).

Pfiester (2009) said, in a community, communication can also be captured through various purpose boundaries. Limitations of these goals can be manifested in the vision statement, the mission of an organization or the statement of a leader. It can be said, purpose boundaries are the limits of what is inside and outside the culture in a community. Sometimes the purpose boundaries cannot be observed



directly, but can be captured from various communication interactions of community members.

Purpose boundaries consist of two types, thaat is closed and open (Pfiester, 2009). This closed and open mechanism can be likened to a house door. If the door is closed, the house cannot be entered. Vice versa, if the door of the house is open, then anyone can enter the house. Closed boundaries can be defined as a boundary that makes certain behaviors that are not accepted in a culture in a particular social environment. As for open boundaries, it is defined as a boundary that accepts influences from outside the community that can influence internal culture. This influence can enable the adaptation of the external environment or simply dialogue with the internal culture with the external environment.

The main closed boundaries are community leaders, in this case the leaders of the organization. Leaders can provide clear directions about what is prohibited in the organization. The clearer the direction or prohibition, the stronger the boundary will be. Regarding the prohibition, the culture of an organization has begun to be defined. The external environment no longer has a place to influence the culture set by the leadership. Mechanisms, procedures, and even awards and punishments have been clearly defined internally and become a practice of life in the organization.

As for open boundaries, the environment is more democratic because the culture in the community can be influenced even evaluated by various influences from the external environment. The boundary between community systems that become internal cultures becomes blurred with the culture of the surrounding environment. The escape of these limits can potentially lead to ambivalence (Anand and Asforth, 2005). In this case, culture is not only determined by leaders, but is more influenced by interactions between internal and external environments.

In the realm of organization, both types of boundaries, both closed and open, are indeed needed to shape and mature the culture (Pfiester, 2009). Closed boundaries are needed to provide clarity for members of the organization for whether or not various behaviors may be allowed. While open boundaries are needed to evaluate and develop a culture that is needed according to the times and needs of the organization. The influence of the external environment, in this case is the local culture that is around the organization, can enter the organization through what is known as external adaptation (external adaptation) which is then integrated internally (internal integration).

In this external adaptation, there is a dynamic debate over meaning that manifests itself in the interaction of communication at the horizontal level of fellow organizational members and vertically according to the hierarchy of power of organization. External adaptation is about the ability of a social system - in this case the organization - to respond to the nodes of meaning from the external culture. The ability to respond requires consensus in the organization (Denison et.al, 2006). The consensus in question is an agreement between members of the organization about how culture from the outside can achieve what is a common goal in the organization. Simultaneously, the external adaptation can then be integrated internally (internal integration) through the development of understanding that has been obtained from the outside into a

shared principle and behavior that can be accepted within the organization. The development of understanding can be done with various explanations through the communication interactions that are built within the organization.

3 METHOD

Research on the theme of acculturation of local culture in a bureaucratic environment is seen from the perspective of cultural studies as part of critical social theory. With this perspective, the subject matter is examined from the perspective of cultural practice and power. Thus, the phenomena encountered in this study are complex phenomena that are not linear and not value free. It is necessary to trace the meaning of various events that are subjective. The behavior of actors, both elites and employees in the bureaucracy is motivated by subjectivity obtained from various factors. Thus, researchers try to observe and capture the subjectivity and the underlying factors by not keeping a distance from the object of research.

This study uses ethnometodology to reveal the facts of the acculturation mechanism of local culture in the bureaucracy. Ethnometodology research draws cultural conclusions from three sources: from what people say, from the way people act, and from various artifacts that people use (Spradley, 2007; Neuman, 2013).

4 RESEARCH AND DISCUSSION 4.1 The Acculturation Process in Internal Control

In the context of the acculturation process of culture in an organization, local culture as an environment outside the organization needs to be captured through external adaptation (Pfiester, 2009). External adaptation is the ability of the social system to respond to nodes of meaning outside the organization's culture. In response, an organization requires a consensus agreed upon by its members (Denison et.al, 2006). The consensus that exists is of two types, namely vertical and horizontal (Pfiester, 2009). Vertical consensus is an agreement between the leadership of the organization and its employees, while horizontal is an agreement between employees in the organization.

Based on the results of the study, the head of the BPKP DIY Representative office acknowledged the existence of Javanese culture that played a role in internal control. The leadership considers local culture to strengthen the behavior of employees through informal means. Some forms of recognition of Javanese culture as well as leadership efforts in building consensus are carried out in an informal manner. The methods are seen in the form of symbolization and socialization. Symbolization is done by displaying some symbols of Javanese culture, such as the installation of puppet images in several places in the office, the making of souvenirs in the form of puppets and mountains, the placement of a set of gamelan in the main lobby office, and packaging of several office events with a touch of Javanese culture.



4.2 Unification of Consensus in External Adaptation

According to the leader, with the installation of Javanese cultural symbols it is expected that the impression of *njawani* (being Javanese) will arise. This was intended so that all employees would not forget the noble Javanese philosophy of life and were useful for the practice of life, including everyday life in the office. A set of *gamelan* (Javanese art music instrument) available and on display is expected to become a hallmark of offices in Yogyakarta, as well as recognition of high-value Javanese art. There is an office *karawitan* (group of Javanese musician) that routinely practices to play *gamelan*, which is often displayed in office events. Recognition of gamelan art is intended so that employees absorb the atmosphere of the strains of *gendhing* (Javanese song) and digest the lyrics that are full of the meaning of life.

The consensus tried to be built by means of socialization is through directing the leaders carried out in various office events that are informal, such as togetherness events, employee / leadership separation events, and office birthday events. Whereas in formal service events, such as work meetings, evaluation meetings, also inauguration of officials, still use formal methods. There is a name for the program that uses the Javanese term, 'Jumat Guyub. The event which is held every Friday (biweekly period) and is attended by all employees, is carried out to improve the togetherness and cohesiveness of the employees. The form of the event that is held is sometimes in the form of casual dialogue with the leadership or doing some joint games.

In another event, especially the separation program for the leadership/employee and office anniversary, it often presents a Javanese touch, both in terms of decoration, food, clothing, to the package. Some of the Javanese terms that are often heard in the direction of the leadership are *guyub* (in harmony), *sepi ing pamrih rame ing gawe* (principle that someone does not care about other interest besides his sincerity in doing his work) and *becik ketitik ala ketara* (principle in terms of style, which means that a person's good behavior will certainly be seen, otherwise someone's bad behavior will be known). These terms emerge as efforts by leaders to build consensus with their members, especially in building the value of integrity and work ethic through local culture.

The vertical consensus that the leadership tried to build was not necessarily captured and approved by employees. According to the acknowledgment of several employees who have been in BPKP DIY for more than fifteen years, who have experienced several changes of leadership, not all leaders have turned out to be *njawani* (being Javanese). What is meant by *njawani* leadership is to have the attitude of being a Javanese person, wich are to speak softly, have a snacking attitude, and be compassionate. This is in line with Javanese leadership principles in general, namely *ngayomi* (protect), ngugemi (nurturing), and welas asih (loving) (Endraswara, 2013).

Some of the leaders who have been in the BPKP DIY, even though they are of Javanese ethnicity, actually show the opposite attitude, which is often angry and blaming subordinates without giving clear direction. The leadership

tends to uphold the modern values of the bureaucracy, such as being efficient, effective, and economical, which is realized through formal sayings according to positive rules.

Regarding the leadership of the *njawani*, although some of them came from non-Javanese ethnic groups, employees easily agreed to various directives, especially the Javanese values that were said by the leadership. They agree with how to apply it in daily work. They are passionate about work and carry out various innovations. Some activities that doubt them whether they may or may not always be communicated to the leader, and they follow the direction of the leadership with pleasure. In this case, vertical consensus is easily transformed into a horizontal consensus. They claim to be comfortable at work, and it is good if they make mistakes to the leadership.

On the other hand, towards leaders who are lacking in attitude, the employees appear to lack respect for the direction of the leadership. They claimed that what the leadership said, even with Javanese and containing Javanese values, was just a rhetoric. All the symbols in the office only impressed as a formality. In the end, employees have a consensus that is different from what the leadership is trying to build. The horizontal consensus that occurs is sluman slumun slamet, which means that it is merely an order of the leadership forced for his own safety. In general, they still do not dare to oppose the leadership because Javanese culture also teaches that being brave to the leadership is something that is disgraceful, can even have a negative effect on them (kuwalat). The culture of patronage remains difficult to lose from Javanese society (Mulder, 2015). In this condition, the work atmosphere in the office actually becomes uncomfortable and less innovative.

Horizontally, employees appear to hold firm to the Javanese cultural tradition in achieving organizational goals as a joint consensus. Some employees from ethnic groups other than Java stated that they enjoyed the atmosphere and Javanese culture in Yogyakarta. There is no difficulty for them to follow the rhythms of life in Java, because according to them life and culture in Java are very fluid and tolerant of migrants. In fact, some of them decided to move their families to Yogyakarta.

The horizontal consensus that has been established for a long time, especially related to work ethic and handling conflict. In an effort to achieve organizational goals, employees agree that they work or need to be lackluster, in the sense that they work without any sense of resilience, their performance targets will be achieved as long as they are done well. The employees seemed to really enjoy the atmosphere of the office and environment of Yogyakarta. They stated that they were not ambitious to show each other's greatness. Because, if the employee looks great, the employee is worried that he will be transferred to the BPKP headquarters in Jakarta, or promotion to other representatives as a form of appreciation. Some employees refused to take part in educational programs that could support career advancement, for reasons reluctant to move from Yogyakarta. They prefer to work in their existing position as long as they remain in Yogyakarta.

On that basis makes their way of working become more collective without highlighting individual performance. Cooperation and harmony between employees are more pronounced. Guyub and get along well among them looks



quite strong. That is why, the leadership always said that the BPKP employees in Yogyakarta really were in a very comfortable zone.

Thus, it can be said that at the level of the vertical consensus building, to adapt to local culture, it does not necessarily form itself as desired by the leadership. A leader who wants to build local cultural consensus in the office must first adapt himself to the local culture. It is clear that employees in the Javanese environment remain Javanese people who always want to be treated smoothly, not in a rude manner. As for the horizontal consensus, the employees agreed that their work rhythms followed the values and traditions of the Javanese people. On the other hand, the acceptable unity of vertical and horizontal consensus is a culture of patronage that has been deeply rooted in Javanese society.

4.3 Value Contestation in Internal Integration

Simultaneously, external adaptation can then be integrated internally through the development of understanding that has been obtained from outside the organization into a shared principle and behavior that can be accepted within the organization (Pfiester, 2009). The development of understanding can be done with various explanations through the communication interactions that are built within the organization. However, internal integration is also not easy to do when local values come into contact with modern values. In the context of this research, the value of Javanese culture is faced with bureaucratic modernity that adheres to the Weberian concept.

In terms of controlling superiors to subordinates, the modern value of bureaucracy puts forward a structural hierarchy style for reasons of efficiency and effectiveness (Dwiyanto, 2012). Work becomes efficient with the division of tasks and authority. Work is more effective with established work standards and a layered hierarchy to maintain the quality of work results. This modern bureaucratic style, in general, does not get many problems when it comes in contact with the values of Javanese culture, namely the culture of patronage. Javanese people are accustomed to relying on people who are considered respected and respected (patron), in this case are structural officials (leaders) (Mulder, 2013; Dwiyanto, 2012). In addition, the cultural symbol in the form of kromo-language, which deeply recognizes patron-client relations, and uploads it as a Javanese, supports the principle of hierarchy in the modern bureaucracy. In their daily lives in the office, they still seem to respect structural officials, both in terms of communication and everyday attitudes. The practice of mundhak mundhuk (lowering the body when passing), speaking kromo, allowing officials to sit in front of the event, and prioritizing officials when taking food, is a daily practice shown by employees. Thus, employees appear to be obedient to the direction and instructions of the leadership.

Towards the leadership of the *njawani*, internal integration of the local culture did not experience obstacles. Such leaders tend to set limits on working behavior in the office quite wide (open boundaries) while still acknowledging, even interactively communicating by prioritizing Javanese cultural values. Employees are happy

to work with their patronage traditions. In such conditions, the employees acknowledged that the culture of *isin* (shame) and *ewuh pakewuh* was interpreted as an attitude of embarrassment and discomfort when making mistakes to the boss/leader. Because the atmosphere of communication is well intertwined with superiors, they claim that they often hold discussions to improve office performance, even reminding each other in the event of a mistake both by employees and superiors/leaders.

On the contrary, towards leaders who are less *njawani*, who appear to prioritize the principles of modern bureaucracy, tha is high productivity, tend to provide narrow boundaries and close themselves to local culture (closed boundaries) in directing employee behavior. In some cases, employees are not allowed to gather for casual chatting during working hours, are required to take part in various events, always carry out monitoring (sudden inspection) to employees. Such matters are carried out by being accompanied by threats of sanctions in the form of verbal and written warnings based on disciplinary regulations that apply in the bureaucracy. Such leaders feel that the element of communication, as one of the elements in internal control, has been well established because the employees ultimately look obedient and 'listen'. Likewise, the leadership feels the environment has been controlled and considers internal control to be quite strong.

However, employees have different views. Against such leaders, the employees even though they seemed obedient, but complained a lot. Complaints are often conveyed to fellow employees and to external parties. In this condition they experience the ambivalence of local culture. On the one hand, they still have to obey due to the tradition of patronage culture, on the other hand they want to apply work without pressure (alon waton klakon). In this condition, the attitude of the person changes the meaning of being reluctant to talk and keep a distance from the leader, because all that is is feeling depressed. Against a sense of disapproval of employees to the leadership, it has never been shown directly. Statements of wegah (ignoring) and ben wae (let alone) are the answers when asked why they do not want to remind leaders who make mistakes. What they can do is hope that the leadership will immediately change with more nimble people to reduce their sense of ambivalence.

On the other hand, the relationship between local values and modern values, in the internal integration phase brings many changes to the initial agreement (consensus). Since the BPKP has repositioned its role (2010) coupled with the issuance of the State Civil Service Act (ASN) in 2014, there have been several contestations between local and modern values that are quite tapering. Regarding the way of working, in the initial consensus, the employees agreed that they wanted to enjoy the work without rushing and without ambition. However, modern values require high productivity and competence.

This condition encouraged the evaluation of local culture among employees. The way it is done is not to override local culture, but to maintain it. The way to do this is to look for other Javanese cultural values that are in accordance with modern values and can be accepted by employees. Slogan Alon waton klakon and ora ngoyo slowly began to be abandoned, changing with the gumregah slogan and sepi ing pamrih rame ing gawe. In the end, gumregah and sepi ing



pamrih rame ing gawe (local value) can coexist and merge with the principle of being competent and productive (modern values). The occurrence of the fusion of two cultural values is due to two things, namely modern values do not conflict with local values, and modern values are useful for local communities (Spencer, 2012).

The role of the leader in evaluating this culture is as reinforcement. The results are also determined by the style of each leader. At leaders with open boundaries, evaluation can take place more quickly. In contrast to leaders who tend to be closed boundaries, cultural evaluation tends to be slow and threatened with failure (Pfiester, 2009). At BPKP DIY, when led by closed boundaries-style leaders, local values in the form of *alon waton klakon* and *ora ngoyo* continued to be dominant in the realm of employees. This is said by some employees precisely as 'resistance' in a subtle manner towards modern values that are exalted by the leadership. Conversely, when the leader is an open boundaries style, modern values can merge with local values through modification.

In other conditions, the results of acculturation show different things. The value of modern culture is able to defeat local culture. Contestation occurs between the value of mutual cooperation as a manifestation of Javanese people's cultural collectivism (Hofstede, 2017) with a merit system initiated by modern culture. Javanese society has always prioritized collectivity, reflected in the slogan of mutual cooperation in completing a job or activity. However, with the merit system which is the basis of employee appraisal, which prioritizes the assessment of individuals in the realm of formal work, it makes employees follow the logic of the merit system (individuality). In this condition, the need for the dominant employee is no longer completing work to achieve a common goal, but to win the competition.

Thus, local cultural values are no longer as needed. It is modern culture that has succeeded in shifting the needs of employees. When local values are not in accordance with the needs of the community in a community, the values cannot be merged and tend to be replaced (Spencer, 2012). Mutual cooperation, as the local value of Javanese society, in the formal domain, has begun to be eliminated from the rationality of the modern bureaucracy. However, in the informal sphere, namely office activities that are not directly related to office performance, mutual cooperation is still a valued value.

5 CONCLUSION

Organizations that live in the midst of local communities, are also a social system, which cannot separate themselves from the local cultural values that surround them. The members of the organization tend to behave based on the values that have been adopted since before he worked. Even so in the context of internal organization control, local culture has proven to have a large role as an organizational culture evaluator that is useful in strengthening the control environment in the organization.

Being the thing that needs attention, the fusion of local culture, in this case is Javanese culture in Yogyakarta, with the rationality of modern bureaucracy is not an easy matter. In the fusing process, there needs to be consensus that is built both vertically and horizontally (Pfiester, 2009). This consensus is useful as an acknowledgment as well as the selection of Javanese cultural values that will coexist with the modern bureaucracy. For leaders who are willing and able to adapt to the environment and Javanese culture (njawani) tend to be easier in building vertical consensus, which will also be in harmony with horizontal consensus. On the contrary, for leaders who are not njawani, they will have difficulty in building vertical consensus. When vertical consensus is not established, the members of the organization will adapt themselves through horizontal consensus.

Horizontal consensus is what will play an important role in the process of internal cultural integration in the organization. At this stage of internal integration, the contestation between Javanese values and the rationality of modern bureaucracies is increasingly found. In strengthening organizational culture, the local culture is not only able to merge, but instead tries to defend itself. Javanese people, as the largest community in BPKP DIY, jointly try to maintain the value of Javanese culture in behaving.

Because of the richness of Javanese cultural values that make it often the value of Javanese culture persists even though it must change its principle when the modern bureaucracy is increasingly rational. The value of Javanese culture in the end will only surrender to the rationality of the modern bureaucracy, when the modern bureaucracy creates a new need that is not in accordance with local wisdom. However, the defeat of Javanese cultural values will only be found in the formal activities of the organization, while in the informal realm the value of Javanese culture continues to be upheld.

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