

# Role Of Culture And Acculturation On Information Sharing In Aspect Of Behavioral Accounting

DODDY PRIMAYUDIA<sup>1</sup>

<sup>1</sup>Master of Accounting, Faculty of Economics and Business, Universitas Padjajaran, Indonesia

## Abstract

Information is a crucial point in order to help managers in decision making. Employees who act as an agent on agency theory, will gladly report their achievement to their principal. On the other hand, employees tend to cover their faults, especially if the company's targets are not achieved. There are many factors influencing the employees' willingness to share the information, prior to their faults or errors, and two of them are culture and the existence of the supervisor. This research uses experimental method and 2 × 2 factorial design to test the hypotheses. The sample in this research are low-acculturated Tionghoa (TAR) and high-acculturated Tionghoa (TAR). After the research is done, it is concluded that; employees' cultural background and acculturation did affect their willingness in information sharing. This research also concluded that the presence of supervisor did not affect employees' willingness in information sharing prior to their faults and errors..

## Keywords

Acculturation, Behavioral Accounting, Culture, Information Sharing

## INTRODUCTION

In an organization, information plays an essential role in helping managers to make decisions. Employees who act as agents in agency theory will be happy and proud when reporting their successes to their principals in achieving their predetermined performance. On the other hand, employees also often cover up their mistakes, primarily if the performance that has been set from the organization cannot be achieved. This condition is in line with the concept of agency theory, where agents and principals share personal interests or self-interests.

Many factors can influence the desire of employees to share information, especially when the information is a failure caused by himself or his group, and one of the factors is culture. Certain ethnicities may have characteristics that tend to be more closed and seem careful in providing information. They may feel embarrassed and depressed if their coworkers, especially supervisors, know if they made a mistake or failed.

At present, the population in Pontianak City is dominated by various ethnic groups, including, Malays, Chinese, and Dayaks. Pontianak City Government does not differentiate between residents living in Pontianak City based on ethnicity, so that data on the number of ethnic Chinese

residents is not available. However, according to Susanty (2013), through data from the Pontianak City Central Bureau of Statistics in 2012, stated that the population in Pontianak City was 655,834 people, and 31.8% were Chinese. On the contrary, according to the data available in the Regional Development Planning Board of Pontianak City (Pontianak City Bappeda), that the ethnic Chinese who inhabited Pontianak City was 18.81%. Another on the Wikipedia site (2015) which states that the population of ethnic Chinese descent in the city of Pontianak is as many as 190,485 people or around 33.20%. Meanwhile, the Tionghoa.info site which contained information about the development of the traditions and culture of Chinese people in Indonesia stated that the total ethnic Chinese population in West Kalimantan as a whole in 2010 was 358,451 people. This data comes from BPS Center in 2010, but the data did not specify the number of ethnic Chinese descendants in Pontianak City.

Apart from the limited data regarding the number of ethnic Chinese in Pontianak City, ethnic Chinese descent can be said to be one of the ethnic groups that dominate the population in Pontianak City. This condition is because, in the 18th century, the sultans of the kingdom in Pontianak City brought in workers from China to mine gold and tin

<sup>✉</sup>Correspondence to [doddy.primayudia@gmail.com](mailto:doddy.primayudia@gmail.com)

Received: May, 2019

Accepted: May, 2019

Published: June, 2019

(Sutrisno, 2016). Therefore, the role of cultural background will affect the behavior and mindset of employees. Besides, the rich history of ethnic possessions that have coexisted with other ethnic groups such as Malays and Dayaks for three centuries in the city of Pontianak will also affect the level of acculturation of employees. Then, on the other hand, studies on the role of culture and acculturation on information sharing in behavioral accounting aspects of the dominant ethnic groups in Pontianak have never been done. Therefore, research on the role of culture and acculturation of employees on information sharing in behavioral accounting aspects needs to be done.

### ***Why Do Employees Tend To Be Reluctant To Share Information?***

In practice, organizations will find it challenging to convince their employees to be more open in sharing information. Employees seem reluctant to share information. Economic consequences, as well as profits and losses, seem to play a significant role in influencing employees' desire to share information. In the research conducted by Chow (1999b) entitled "A Case for Extending Management Accounting Coverage to Managers" Information Acquisition Process "states that although many participants care about the gap and adhere to ethics in their company, the feeling to protect themselves can still work has prevented them from sharing information about their mistakes.

In agency science, employees feel no need to report failures or mistakes they did as long as they could cover up their mistakes, and their supervisors could not detect them. This behavior may be considered unethical and might be considered an act of fraud or fraud from an organizational point of view. However, if viewed from the perspective of the manager who acts in making decisions, the above actions might be considered rational when the reputation of the decision maker and organization is at stake.

The existence of planning and control actions that are certain and absolute in an organization will hinder the process of information and information movement. In fact, on the other hand, the movement of this information is essential for organizations in the framework of benchmarking - implementing value chain, networking, TQM, and organizational learning that will significantly help achieve organizational goals (Belkaoui, 2002).

Therefore, to increase the willingness of employees to share information, one method is by eliminating the presence of supervisors. Chow (1999a) recommends attracting or removing supervisors so that employees do not feel threatened, and will increase the desire of employees to share information.

### ***Related Literature In Ethnic Chinese Descent***

Following the results of previous studies, it is clear that employees in different countries will react differently in certain situations and conditions for sharing information. For example, residents in China tend to be reluctant to share information (Chow, 1999a, and Pillutla, 1998). Employees in China will be more collective than Anglo-Australians and tend to be more willing to share information for the common good (Hofstede, 1980). The attitude of employees in China is more likely to be carefully compared to the Anglo-Australian population because employees in China are ashamed to express failures in front of their coworkers. Then, the conservative nature and the tendency to reject change also caused employees in Hong Kong to choose not to share information because they were afraid of the chaos that would occur if they helped their co-workers to hide their shame (Pillutla, 1998).

As explained in the previous paragraph, that people in different countries will react differently in their willingness to share information. In Indonesia, various stereotypes and the negative and positive views of the ethnic Chinese often arise. A stereotype about certain tribes arises due to the interaction of the experiences of individuals from other ethnicities (Sandy, 2016).

There is various literature that can provide information about stereotypes that are in ethnic Chinese descent. In ethnic Chinese, the community often considers them tenacious, diligent, diligent, intelligent, thrifty, timely, stingy (Ariasih, 2016). Then "stingy" stereotypes on ethnic Chinese as described by Javanese can be due to differences in values and habits in everyday life (Ariasih, 2016). Families of ethnic Chinese descent may often teach their children to have frugality that causes them to take into account their expenses, and this is what Javanese ethnic groups might describe in Ariasih's (2016) study as stingy.

Following the results of a study conducted by Juditha (2015) concerning the stereotypes

of ethnic Chinese descendants and ethnic Bugis Makassar, it is clear that Chinese citizens were closed and preserved the culture of their ancestors. Furthermore, they tend to close themselves to avoid communication with unwanted people. One example of this form of avoidance is to build a residence that is closed, and as if it does not want to "come into contact" directly with the outside world, they even send their children to school their children at the ethnic-specific private school.

Chow (1999a) states that employees in China face various complicated factors in making decisions to disclose information. Furthermore, employees in China faced three barriers in disclosing information, including the desire to avoid feelings of shame towards the group, the desire to avoid feeling ashamed of the supervisor, and finally the assumption that the supervisor had the power and the right to make decisions. Chow's research proves that even though the supervisor's presence is absent, the fear of being humiliated by coworkers still exists.

From the history we know, ethnic Chinese came and settled in Pontianak City from China. They have been in the city of Pontianak for hundreds of years, and acculturation with indigenous Pontianak ethnic groups such as Malays and Dayaks and immigrant ethnic groups such as Javanese, Bugis, and Sundanese is possible. If connected with existing stereotypes about indigenous ethnicities in Pontianak City such as Malays and Dayaks, who have interacted with ethnic Chinese for a long time, there is a high probability that ethnic Chinese will adopt or absorb the thoughts and behavior of ethnic Malays and Dayaks. For example, Sandy (2016) stated that ethnic Malays have lazy stereotypes and casual work; these stereotypes might unwittingly influence ethnic Chinese ethnic behavior and mindset.

#### ***Acculturation and Information Sharing***

Salter (2001) explained that although a migrant (immigrant) who had never interacted with other cultures at all, various literature in the field of marketing and social science stated that the behavior of an immigrant would change over time as they interacted with the surrounding environment, this process was called acculturation (Salter, 2001). Then it was also explained that immigrants held the norms and values of their culture and the culture of their new environment.

Chinese ethnicity has lived in Pontianak City for hundreds of years and has become a legitimate resident of the Republic of Indonesia. They started from immigrants brought to the City of Pontianak by Sultan Syarif Abdurrahman who at that time was king in Pontianak. The process of acculturation of ethnic Chinese with other ethnicities has occurred quite well. For example, the Chinese Language Education department appears on campus and schools, which are the media for ethnic Chinese and ethnic Malays (Amanah, 2014). Acculturation affects other cultural elements such as ornaments, paintings, use of Chinese and Malay names in Chinese Language Education students, the use of hanzi or Chinese characters in thesis and assignments, and extracurricular activities outside the classroom.

From the research that has been conducted by Amanah (2014), the authors believe that the work environment will influence one's mindset and influence the level of their acculturation. If someone works in an environment dominated by a particular ethnicity, the person will also absorb or adopt the mindset and behavior of the ethnic group that becomes dominant in his work environment.

Then, quoted from Belkaoui's book Behavioral Management Accounting in 2002, which states that the movement of information can be formal and informal. One formal form of information is through accounting information systems, which may not be significantly influenced by one's culture. While in informal forms such as personal communication during meetings and conventions, direct observation, and others will be very likely influenced by the level of acculturation and culture of a person.

Research conducted by Chow (1999a), states that there is a high power distance in Chinese culture, making information difficult to move. Ethnic Chinese descent from the plains of China may still hold the culture of power distance as the culture of their ancestors. Meanwhile, interactions that have taken place between ethnic groups in the city of Pontianak will also lead to acculturation in ethnic Chinese descent.

#### ***Hypothesis***

Based on the theories described above, the hypotheses of this study are:

**H1. The level of acculturation significantly affects information sharing in behavioral accounting aspects of ethnic Chinese.**

**H2. The existence of supervisors has a significant effect on information sharing in behavioral accounting aspects of ethnic Chinese in Pontianak City.**

**RESEARCH METHODS**

**Research Design**

The study was designed to focus on disclosing information about mistakes made by employees of ethnic Pontianak Chinese descent, as well as the effects of acculturation on employees of ethnic Chinese descent. Therefore, the research method used is an experimental method with a completely randomized design (CRD). The design with a 2 x 2 factorial pattern applies in this study to test the existing hypotheses. Then each treatment has three replications, and the repetition is a workplace (a private organization) in the city of Pontianak.

The first factor was the level of acculturation of ethnic Chinese descent, which was divided into two categories, namely ethnic Chinese with high acculturation (TAT) and ethnic Chinese with low acculturation (TAR). The second factor is the existence of supervisors which are divided into two categories, namely; there is a supervisor (As) and no supervisor (Ts). For more details, the treatment design used in this study can be seen in Table 1 below.

**Table 1. Factorial Design**

	Treatment	Acculturation	
		Chinese Ethnic with low acculturation (TAR)	Chinese Ethnic with high acculturation (TAT)
<b>Supervisor Existence</b>	Supervisor (As)	TARAs	TATAs
	No Supervisor (Ts)	TARTs	TATTs

TARAS = Chinese ethnicity with low acculturation when there is a supervisor,  
 TARTS = Chinese ethnicity with low acculturation when there is no supervisor,  
 TATAS = Chinese ethnic with high acculturation when there is a supervisor,

TATTS = Chinese ethnic with high acculturation when there is no supervisor

**Participant**

Participants consisted of 60 employees in private organizations from ethnic Chinese descent in the city of Pontianak. Employees are chosen as participants because they are more targeted, and are expected to describe the actual conditions, following the experimental material. While the city of Pontianak was chosen because the city of Pontianak is one of the cities that has the most ethnic Chinese population in Indonesia.

**Dependent variable**

The variable is bound to measure the level of desire of each participant in expressing the mistakes they have made. Participants also showed their level of desire to express their mistakes into five scales (scoring method), which can be seen in the data analysis subchapter.

**Free Variable**

The independent variable of this study is the level of acculturation and the presence or absence of a supervisor. The author distinguishes the sample into Chinese based on their self-identification. This method has filtered other ethnic groups besides ethnic Chinese. Furthermore, ethnic Chinese with low acculturation (TAR), and ethnic Chinese with high acculturation (TAT).

The supervisor's role in preventing and increasing participants' desire to share information is manipulated by eliminating the supervisor's presence in decision number two. For decision number one, participants are informed that the supervisor will also attend meetings with managers from other companies (the condition of the supervisor is present). While the decision number two supervisor did not attend the meeting (supervisor's condition was not present).

**Stages of Research**

This experimental research was conducted directly and was attended by all participants following the research criteria. In the initial stage, researchers spread a simple questionnaire to be able to categorize employees and measure the level of acculturation, namely TAT (ethnic Chinese with high acculturation) and TAR (ethnic Chinese with low acculturation). This questionnaire consists of three essential points, which are then broken down into four questions.

**Tabel 2** Rancangan Kuesioner Sederhana

No.	Questionnaire Item	Answer
<b>Based On Self-identification</b>		
1.	Do you admit that you are of ethnic Chinese descent? = 60 poin	
<b>Based on Workplace</b>		
2.	Are employees in your workplace dominated by ethnic Chinese? = 20 poin	
<b>Based On Residence</b>		
3.	Is your neighborhood dominated by ethnic Chinese? = 15 poin	
4.	Is your residence around Jl. Gajahmada and Jl. Tanjungpura? = 5 poin	

(1) The first question is given the highest score of 60 because self-identification is the essential point to determine the ethnicity of each. (2) The second question is given a value of 20 because the experimental material given later has a background in a work environment, where ethnicity that dominates the work environment gives a different response to each. (3) The third question is given a value of 15, and this is also because the background of the experimental material provided is in the work environment. So the residence factor does not significantly influence individual responses if their work environment is dominated by certain ethnic groups. (4) The last question is given the lowest value of 5 points. This is because, in Pontianak City itself, there are many complexes or alleys which are dominated by ethnic Chinese, although not as much as in Gajahmada and Tanjungpura roads.

In order to maintain data validity, the sum of the values in Table 2 will then be used to classify participants.

**Tabel 3** Questionnaire Design

Point	Category
0-59	Non Chinese Ethnic
60-79	Chinese Ethnic with high acculturation (TAT)
80-100	Chinese Ethnic with low acculturation (TAR)

In the second stage, participants who were known and classified as the level of acculturation (TAR and TAT), were divided into two rooms. Tables and chairs in the two rooms used by participants are arranged as if they were meeting. The difference is, in the first room (room A) the supervisor is present, while in the second room (room B), the supervisor is not present. This is done in the hope of giving mental stress and describing the actual situation as in the experimental material.

The experimental material used in this study was adapted from the research conducted by Chow et al. (1999a). Participants were asked to read experimental material carefully and play their role as if they were a manager in a factory. This guidebook also contains an explanation that there are no "right" and "incorrect" answers, but rather which answers describe their true feelings and beliefs.

Experimental materials consist of problem questions and one question. For the problem, participants were given information about their promotion as department managers, and the decisions they had to make in order to procure new technology. Then the participants were told that after the procurement of technology was approved, they only realized that they had been wrong in calculating the costs of the new technology. After reviewing and recalculating the costs, the best choice is to keep using the old technology.

Furthermore, participants were told that the company oversaw their performance extensively but did not record the actual costs and revenues of personal projects. This resulted in them being able to work harder in saving costs and reducing income from other projects so that the costs of the latest technology could be covered. Participants were then informed that they had just been invited to attend a meeting with managers from other factories who were also considering using the latest technology. The latest technology to be used by other factories also has similarities with the technology that participants have just used at the factory, and it turns out that managers from other factories also made mistakes in calculating the cost of this new technology.

From the problem problems above, participants were asked to make a decision that was different between room A (which was a supervisor), and room B (which there was no supervisor). For this decision,

participants must demonstrate the level of their desire to disclose the mistakes participants have made when calculating the cost of procuring the latest technology so that managers from other companies can make better decisions.

In the decision of room A, participants will be informed that their supervisor will also be present at the meeting. Then in the decision of room B, participants will be informed that their supervisor will not be present at the meeting, and there is only a little possibility for the supervisor to know what the participant has done wrong.

### ***Hypothesis Testing***

The dependent variable is made quantitatively by giving a score (scoring method) starting from:

- 1 = definitely will not be disclosed
- 2 = there is an intention to disclose but not disclosed
- 3 = doubt
- 4 = disclosed
- 5 = clearly and completely disclosed.

### ***Internal Validity***

Internal validity in research with experimental methods is essential. Validity must be maintained so that the data to be obtained is unbiased and reliable or reliable. In order to maintain internal validity, the authors did several things that were developed to fit the research carried out and some adapted from the Rosdini and Ritchi (2017) research. (1) samples were chosen randomly and were at the same level (employees). (2) Prevention of maturity is done by shortening the duration of the experiment as quickly as possible so that participants are not bored. (3) Experiments are carried out in the morning when new participants arrive at work, and this is done to prevent history. (4), Participants are informed before conducting experiments on the duration of the experiment as well as what things will be done during the experiment, participants are also asked for their commitment to follow the established procedures, this is done to prevent the occurrence of mortality. (5) A simple questionnaire is given to participants so that participants can be categorized into TAT (ethnic Chinese with high acculturation) and TAR (ethnic Chinese with low acculturation). Before the actual experiments were carried out, the authors also tested five employees outside the participants. In addition to maintaining internal validity, this serves to

find out how long participants can understand and answer questions on the experimental material, and help the author to set the duration of the experiment.

## **RESULTS AND DISCUSSION**

### ***Overview of Research Sites***

In this study, the method of social experimentation was carried out in three private companies in West Kalimantan Province. TC company engaged in logistics and located at Jalan Teuku Umar, Komplek Pontianak Mall, Kota Pontianak. TA Company, which is engaged in selling automotive products, is located at Supadio Arterial Road, No.8. The M Company is also engaged in the sale of automotive products, which are also located on Supadio Arterial Road.

The study was conducted in mid-March 2019 until the beginning of April 2019. TC companies were selected by the author as one of the research locations because the information was obtained that the number of employees from ethnic Chinese descent, from 37 employees in TC companies, 36 employees from ethnic descendants Chinese. This is considered very suitable for one of the criteria and needs of this research, which requires ethnic Chinese domination in a work environment. Next, the TA and M companies were chosen because they were considered right on target because, in these two companies, ethnic Malays and Dayaks were more dominant than ethnic Chinese. In TA companies, out of 68 employees, 11 employees are of ethnic Chinese descent. Then at company M, 22 employees came from ethnic Chinese descent from the total number of employees of 51 people.

The number of participants who participated in this social experiment numbered 60 people regardless of sex. In company T, 30 TAR participants participated. Participants were screened using a simple questionnaire in the previous chapter to eliminate the mix of TAT participants and those who were not ethnic Chinese. While for TA and M companies, 30 participants were also categorized into TAT. Participants in the TA and M companies have also been screened using a simple questionnaire to eliminate TAR participants and those who are not ethnic Chinese.

### **Ethnic Elimination**

As explained in the research method chapter, participants were first given a simple questionnaire containing several questions, which were then used to categorize participants into TAR, TAT, and non-ethnic Chinese descendants.

Participants who scored 0-59 (not ethnic Chinese) were eliminated because they did not reach the criteria for becoming participants. At the time of the field, there were no participants who scored below 59. Then participants who scored 60-79 would be included in the TAT category, and the TAT participants were 30 people. Meanwhile, participants who scored 80-100 were categorized into TAR, which also numbered 30 people.

Calculation of scores to determine the category of participants does not use software (software) such as SPSS or the like that is usually used to process data. This ethnic determinant questionnaire is simple and is calculated only by using a calculator machine. This calculation is to determine ethnicity is also relatively easy, and only takes a few minutes and has been checked repeatedly to maintain the validity of the data.

### **Effect of Level of Acculturation and Existence of Supervisor**

According to the results of the Liliefors normality test, it appears that the data is normally distributed ( $L_{Hit} < L_{Tab}$ ). For more details, the results of the Liliefors normality test can be seen on the Appendix page. Furthermore, according to the Bartlett variance test results, it also appears that the data is homogeneous ( $X^2_{Hit} < X^2_{Tab}$ ).

The level of acculturation of participants had a significant effect ( $P < 0.05$ ) in their desire to share information about the mistakes they made (information sharing) whereas the presence of supervisors did not have a significant effect ( $P > 0.05$ ) on the participants' desire to share information. Likewise, the interaction between the level of acculturation and the presence of supervisors had no significant effect ( $P > 0.05$ ) on the participants' desire to share information.

Following the results of Duncan's advanced test analysis, the treatment which is the interaction between low acculturation levels with the presence of supervisors ( $P1 = TAR$  and  $AS$ ) was not significantly different ( $P > 0.05$ ) with low acculturation interaction treatments that had no supervisor ( $P2 = TAR$  and  $TS$ ). However, the result significantly

different ( $P, 0.05$ ) with the interaction treatment between high acculturation levels with the presence of supervisors ( $P3 = TAT$  and  $US$ ). Then between treatments which are interactions between high acculturation levels that have supervisors ( $P3 = TAT$  and  $AS$ ) with high acculturation levels that no supervisors ( $P4 = TAT$  and  $TS$ ) are not significantly different ( $P > 0.05$ ) in terms of information sharing (Table 4.1).

**Tabel 4. Duncan Test**

Treatment			
P1 (TAR dan AS)	P2 (TAR dan TS)	P3 (TAT dan AS)	P4 (TAT dan TS)
3,67 ±0,62 <sup>a</sup>	3,73 ±0,46 <sup>a</sup>	4,60 ±0,51 <sup>b</sup>	4,73 ±0,46 <sup>b</sup>

Remarks: the numbers followed by the same letter on the same line show no significant differences between treatments ( $P > 0.05$ ).

After a descriptive analysis was carried out through data obtained from the questionnaire, ethnic acculturation of low Chinese descent or TAR tended to be more closed compared to ethnic Chinese with high acculturation or TAT. This is consistent with research conducted by Salter (2001) which states that CLA / Chinese Low Acculturation (TAR in this study) tends to be more closed compared to CHA / Chinese High Acculturation (TAT in this study).

The tendency of TAR to be more closed compared to TAT may arise from the statement on experimental material which states the presence of managers from other companies. Participants may assume that managers from other companies come from various ethnicities and backgrounds, which causes TAR participants to appear closed compared to TAT participants. This is in line with research in the field of communication conducted by Juditha (2015), which states that ethnic Chinese appear to be self-closing from other ethnic groups.

Meanwhile, the results of data analysis showed that the existence of supervisors did not significantly influence the level of acculturation of participants. This means that the desire of both TAR and TAT participants to share information about their mistakes is not affected by the presence of their supervisor. This contradicts what was stated by Tinsley and Pillutla (1998) and Salter (2001), which states that the existence of supervisors influences the employee's desire to share information.

To strengthen the evidence that the level of acculturation of participants did not affect

the existence of supervisors, the authors conducted interviews directly with each of the resource persons from TAR and TAT participants randomly selected. From the results of these interviews, participants from TAR gave answers that they preferred to report the mistakes they made to their supervisors even though the supervisor did not attend the meeting according to what was in the experimental material. Consequences in the form of punishment are the main factors that are worried by the resource person if the supervisor is late to find out what happened.

According to the experience experienced by the interviewees, supervisors, especially those from ethnic Chinese descent, will be far more thorough and will re-examine the details of the work done by their subordinates. The resource person also stated that following the experience he had experienced, his supervisor would appreciate honesty in mistakes, and would provide solutions and directions to correct mistakes that had occurred.

The same thing was expressed by informants who came from participants in the TAT group, and the informant revealed that he was more worried about the consequences that would occur if the supervisor was late in knowing his mistakes.

The informant prefers to consult with his supervisor about how to be able to correct his mistakes and bring the company to be more advanced. He further said that it would be better for him to report his mistakes to the supervisor, rather than having to cover up the mistake of using his income, which would result in reduced income.

From the two opinions above, it shows that there is a tendency of ethnic Chinese descendants who have experienced both high and low acculturation to be collective or concerned with common interests. This condition is in line with the research conducted by Hofstede (1980), which states that Chinese employees are more open and concerned with common interests. The primary characteristics of employees in the Hofstede (1980) study have similarities to the participants in this study, and this was caused by ethnic Chinese who still retained the culture of their ancestors from China (Juditha, 2015).

The results of the data analysis above show that acculturation does indeed influence someone's desire to share information. The longer ethnic migrants coexist and interact

with ethnicity who are native to an area, and the migrant ethnicity will slowly absorb the local culture and change its original culture (Chow, 1999a). In this study, ethnic Chinese tend to be open in contrast to the research conducted by Salter. The results of the interview also showed that ethnic Chinese tended to be open in sharing information even though the information contained mistakes made by participants. Whereas in the presence of supervisors, the results of data analysis and interviews above show that the small tendency to lose of face or someone embarrassed to reveal errors as described in the Chow study (1999a).

## CONCLUSION

Based on the results of the research in the previous chapter, it can be concluded that:

Culture and acculturation influence a person's behavior and mindset to make organizational decisions. For example, an employee who is of ethnic Chinese descent will report to his supervisor that there has been an error or error caused by him, and cause his company to suffer a loss. Collectivist culture and the importance of shared interests were found in the sample in this study.

Then, the results of the study also show that the existence of a supervisor does not influence someone's desire to share information. The presence or absence of a supervisor, which should be a barrier for employees to express their wishes, was not found in this study. Collective nature and a feeling of fear of the consequences faced by employees even if the supervisor will not know the participant's mistakes will trigger the desire of employees to share information.

For further research, it can provide more accurate data by adding the gender of the participants and adding other ethnicities around to be used as a comparison. This is expected to enrich the information that raises cultural issues in behavioral accounting aspects.

In this study, it was difficult to determine the right technique in measuring the degree of acculturation of participants. Ethnic Chinese have lived for hundreds of years in Indonesia, and have a valid Indonesian state residence. For that reason, further research is recommended to find participants who are foreign workers or immigrants. Thus the technique of measuring the level of acculturation will be felt more targeted.

If this research is only focused on providing information about errors and

failures, further research is recommended to add the provision of positive information such as someone's openness in giving salary and promotion.

The rise of SARA issues that have developed lately has become one of the essential points that must be considered for the next researcher. Studying culture that is a sample of research in depth, increasing literature, and mutual respect between cultures is a must thing to do in similar research.

## REFERENCES

- Amanah, N., Bahari, Y., & Fatmawati. 2014. Akulturasi Budaya Tionghoa Dengan Budaya Melayu Pada Mahasiswa Pendidikan Bahasa Mandarin Fkip Untan Pontianak. *Jurnal Pendidikan Dan Pembelajaran, Volume 3*(Issue 6).
- Ariasih, L., P., & Gazali, H. (2016). Stereotip Antara Etnis Tionghoa Dan Etnis Jawa Pada Siswa Sma Santa Theresia. *At-Turas, Volume 3*.
- Badan Perencanaan Pembangunan Daerah Kota Pontianak. Sosial Budaya. Retrieved From [Http://Bappeda.Pontianakkota.Go.Id/Page/Sosial-Budaya](http://Bappeda.Pontianakkota.Go.Id/Page/Sosial-Budaya).
- Belkaoui, A., R. 2002. Behavioral Management Accounting. London: Quorum Books.
- Chow, C., Harrison, G., Mckinnon, J., & Wu, A. 1999a. Cultural Influences On Information Sharing In Chinese And Anglo-American Organizations: An Exploratory Study
- Chow, C., Schulz, A., & Wu, A. 1999b. A Case For Extending Management Accounting Coverage To Managers' Information Acquisition Process
- Hofstede, G., Lonner, W., J., & Berry, J., W. 1980. Culture's Consequences: International Differences In Work-Related Values.
- Juditha, C. 2015. Stereotip Dan Prasangka Dalam Konflik Etnis Tionghoa Dan Bugis Makassar. *Jurnal Ilmu Komunikasi, 12*(1).
- Rosdini, D., & Ritchi, H. 2017. Pengaruh Informasi Kompetisi Kritis Terhadap Motivasi Kompetensi. Proceedings Profesionalisme Akuntan Menuju Sustainable Business Practice.
- Salter, B., S., & Schulz, A., K., D. 2001. Examining The Role Of Culture And Acculturation In Information Sharing. *Elsevier, Volume 8*, 24 Pages.
- Sandy, N. 2016. Stereotip Melayu Malas Dan Pengaruhnya Pada Etos Kerja (Studi Deskriptif Mengenai Masyarakat Melayu Di Desa Nenassiam Kecamatan Medang Deras Kabupaten Batubara). *Universitas Negeri Medan*.
- Susanty, L. 2013. Marga Lim Di Kota Pontianak: Sejarah Dan Peranan Yayasan Halim Pontianak. *Repository Maranatha*.
- Sutrisno, L. 2016. Tionghoa Di Kalimantan Barat.
- Tinsley, C., H. & Pillutla, M., M. 1998. Negotiating In The United States And Hongkong.
- Tionghoa.Info. 2016. Berapa Jumlah Populasi Etnis Tionghoa Di Indonesia?. Retrieved From [Https://Www.Tionghoa.Info/Berapa-Jumlah-Populasi-Etnis-Tionghoa-Di-Indonesia/](https://www.Tionghoa.Info/Berapa-Jumlah-Populasi-Etnis-Tionghoa-Di-Indonesia/).