

ABSTRACT

The objective of this study is to explore how the public accountants understand their own profession in-depth and how the public accountants understand their professional role in society, as well as what aspects of public accountant forming an understanding of their profession. Based on the theory of accountability and ethical theory, this study attempts to understand how client interest and public interests give pressure to public accountants and how public accountants attempt to get the public trust to maintain the credibility of their profession.

This study was conducted by qualitative method through the phenomenologies study using data which was collected from Public Accounting Firm in Semarang by interviewing the owners, senior auditors and junior auditors.

These results indicate that public accountants deal with conflict and pressure from two conflicting interests, that are the pressure from clients and the pressure from society. The desire to obtain long-term audit engagement sometimes made public accountant unable to work independently and ethically. While on the other hand public accountant requires a public trust for their survival. Thus a public accountant should be able to maintain harmony and balance in serving the interests of clients and the public interest, so that the public accountant will not get significant obstacles in getting the public trust.

Keywords: Certified Public Accountant, Accountability Theory, Work Ethics, Public Trust