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## ***UNVEILING THE MOTIVES OF ETHICAL BEHAVIOR IN ACCOUNTING THROUGH DETECTIVE CONAN ANIME: AN INTERPRETIVE STUDY OF BEHAVIOR***

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### ***Abstract***

*This research aims to explore the meaning of ethics and behavioral motives in the context of accounting through a narrative hermeneutic approach, drawing on the anime Detective Conan. Behavioral accounting views that accounting decision-making is not value-free but rather influenced by moral dilemmas, social pressures, and individual rationalization. This research analyzes several episodes of Detective Conan that feature inner conflicts, information manipulation, and dilemmas between honesty and loyalty. The analysis focuses on the narrative and dialogue of characters that represent the motives behind deviant actions, which are then interpreted using the Theory of Planned Behavior, Cognitive Moral Development, and Rest's Four-Component Model. The findings suggest that the motivations behind actions in the anime have significant relevance to the ethical dilemmas faced by accountants, including instances of fraud, manipulative reporting, and the reluctance to disclose information. The narrative of anime presents the meaning of ethics as a social process that is not absolute but rather the result of negotiation between personal values and external pressures. These findings reinforce the position of popular culture as an alternative medium in accounting ethics education. Anime like Detective Conan can serve as a reflective and contextual medium that bridges theoretical understanding with the complex moral realities in the professional world.*

**Keywords:** *behavioral accounting, ethics, moral dilemma, narrative hermeneutics, anime, Detective Conan*

## **INTRODUCTION**

Accounting has often been understood as a technical, objective, and number-based discipline. This understanding positions accounting as morally neutral and value-free, merely tasked with accurately recording, classifying, and presenting financial information. However, in practice, accounting operates within a complex social space where the processes of recording and reporting financial information are heavily influenced by ethical considerations, morality, and even organizational culture. Financial statements are not merely the result of calculations, but rather products of a series of decisions involving values, motives, and both external and internal pressures. Accounting, therefore, becomes an arena where the battle between integrity and interest, between transparency and manipulation takes place.

The facts on the ground show that many financial statements are prepared with manipulative motives, aiming to mislead information users for short-term gains. Major scandals such as Enron and WorldCom in the United States, or Jiwasraya and Asabri in Indonesia, are real examples that accounting can become an instrument of deviation wrapped in formal legitimacy.(Vladu et al., 2017).

Behind the seemingly rational numbers, accountants, auditors, and management face hidden moral dilemmas. The pressure to meet shareholder expectations, maintain the company's image, or pursue annual bonuses often triggers deviant behavior. Accounting decision-making in this context is not devoid of values; instead, it is informed by ethical calculations, psychological rationalizations, and sometimes moral justifications that maintain the organization's status quo.

Various accounting behavior theories have significantly contributed to understanding the psychological and social foundations of individual actions within the accounting environment. Theory of Planned Behavior (Ajzen, 1991) for example, emphasizes that a person's behavior is influenced by intentions formed from attitudes toward the behavior, subjective norms, and perceived control over the action. In the context of accounting, this theory suggests that an accountant's or manager's tendency to act ethically or not largely depends on how they perceive the consequences of their actions, the pressure from their professional environment, and their belief in their ability to control the situation. Meanwhile, Cognitive Moral Development (Kohlberg, 1973) views ethical behavior as the result of a gradual cognitive moral development process, beginning with adherence to rules and progressing to an awareness of universal principles. Both of these theories have become the foundation for explaining why individuals with different backgrounds and experiences can respond to ethical dilemmas in different ways.

However, the application of these theories in understanding ethical dilemmas in the real world often encounters challenges. One of the main obstacles is the gap between concepts and reality, particularly in the context of education, where students or academics may lack direct experience in the practical world and struggle to understand. The fact of accounting ethics is not just about knowing what is right and wrong normatively, but also about how individuals respond to pressure, rationalization, and value conflicts in real conditions. Ethical dilemmas in practice are often ambiguous, involve negotiation, and lack clear-cut answers, making them difficult to fully grasp through normative theory approaches alone. Therefore, a more contextual and narrative approach is needed to bridge the understanding between theory and reality, especially for the academic community that aims to instill ethical values more vividly and reflectively.

In the context of learning and interpreting ethics, popular media such as anime can serve as a strong reflective alternative in understanding complex moral and social dynamics. Anime not only serves as visual entertainment but also as a form of cultural narrative that represents value conflicts, power structures, and individual responses to social and psychological pressures. As a form of symbolic expression, anime is capable of depicting reality through dramatic scenarios while still reflecting everyday life. In an interpretative approach, such media provide space for the audience to reflect on the meaning of the characters' actions and choices within a specific moral context. This aligns with the view that narratives in popular culture can serve as a bridge between abstract ethical theories and the practical realities experienced by individuals in their professional lives, including in the field of accounting.

Detective Conan, one of the most influential Japanese crime anime, presents a narrative structure rife with moral issues, manipulation, and complex ethical dilemmas (Al-Abbas & Haider, 2023). In this series, the characters are frequently faced with situations that require them to choose between the truth, loyalty to those closest to them, or even pragmatic self-interest. Patterns such as data manipulation, information concealment, and external pressure from institutions or authoritative figures, as depicted in various episodes, have strong parallels with dilemmas faced in accounting practice. For example, when accountants must choose between maintaining the integrity of financial statements and meeting the expectations of shareholders and superiors. Thus, this anime can serve as a relevant narrative case study to

explore ethical behavior and decision-making processes in the context of behavioral accounting, both symbolically and reflectively.

In recent decades, there has been a significant shift in accounting studies, moving beyond the technical and normative aspects to highlighting the behavioral and ethical dimensions. This approach recognizes that social constructs, moral values, and individual perceptions of environmental pressures heavily influence accounting decisions. To broaden the understanding of ethical dilemmas in professional contexts, narrative and interpretive approaches have emerged as alternatives to quantitative approaches, which tend to be reductive (Montello, 2020; Verma et al., 2025). This highlights the need for ethical learning and reflection media that are not only normative but also capable of depicting the situational complexities individuals face in the real world.

Popular culture, particularly anime, is a medium that is gaining attention in ethics education. Anime serves not only as entertainment but also as a cultural artifact that conveys moral messages, social conflicts, and ethical dilemmas through powerful visual narratives. Detective Conan, in particular, presents a rich portrayal of criminal cases that are rooted in data manipulation, hidden agendas, and the tension between integrity and social pressure. Several episodes explicitly depict characters faced with choices between individual loyalty, moral truth, and self-interest. This conflict structure bears significant similarities to the situations faced by accountants and auditors in the field. Consistent with the views of (Marinovic et al., 2020), fictional media can serve as a powerful educational tool in shaping ethical judgment and enhancing individuals' moral sensitivity through narrative and empathy.

Previous relevant research, including that conducted by (Rattani et al., 2020), examined the role of films and serials in business ethics education, concluding that fictional narratives can enhance students' emotional engagement and moral understanding. (O'Boyle & Sandona, 2014; Skorin-Kapov & Benson, 2018) also demonstrated that anime can be an effective tool for ethics education, particularly in conveying moral values in a contextually relevant manner to the younger generation. However, to date, there are still very few studies that specifically examine anime in the context of accounting ethics, primarily through a narrative hermeneutic approach. Therefore, this study fills this gap by utilizing the anime Detective Conan as a medium to explore the symbolic representation of ethical dilemmas, moral rationalizations, and relevant deviant motives in accounting practice.

Behavioral accounting is a branch of accounting that examines how human behavior influences and is influenced by accounting systems, both at the individual, group, and organizational levels (Nefissa & Jilani, 2022). The primary focus of this approach is understanding that accounting practices do not occur in a value vacuum, but are instead influenced by psychological factors (such as perception and motivation), social factors (including group pressure and organizational norms), and the ethical and moral conditions underlying decision-making. The scope of behavioral accounting encompasses topics such as risk perception, responses to incentive systems, fraud, ethical dilemmas, and compliance with accounting standards and regulations (Semaniuk & Marchyshyn, 2025). This approach is fundamental in explaining the phenomenon of accounting irregularities, which are often more related to human behavior than technical recording errors. Therefore, studies in this field rely not only on quantitative approaches but also on interpretive and reflective ones.

Several behavioral theories have been widely used to explain ethical or deviant actions in the accounting context. First, the Theory of Planned Behavior (TPB) developed by (Ajzen, 1991) explains that a person's intention to act is influenced by three main factors: attitude toward the behavior, subjective norms, and perceived behavioral control. In accounting practice, this theory can explain how an accountant decides to comply with or deviate from rules based on their perception of social pressure, personal beliefs, and ability to control consequences. Second, Cognitive Moral Development (CMD) by (Fraedrich et al., 1994) and

(Iqbal & Sholihin, 2019) describes ethical behavior as the result of an individual's moral development through six stages, ranging from obedience to authority to orientation toward universal principles. Third, Rest's Four-Component Model (Bebeau, 1993; Liyanapathirana & Low, 2024) adds that ethical action depends not only on moral reasoning, but also on moral sensitivity, moral intention, and moral courage to act. These three theories complement each other in framing how ethical dilemmas arise and are resolved in accounting practice, forming a strong foundation in contemporary behavioral accounting studies.

Ethics and accounting are crucial aspects of professional practice that are inseparable from the integrity of financial information. In the daily work of the accounting profession, practitioners frequently face moral dilemmas that necessitate ethical considerations, such as balancing the need for honesty with loyalty to management interests (Seifert et al., 2022). Professional pressure from superiors, clients, and shareholders can drive individuals to make manipulative decisions, such as polishing earnings reports, concealing liabilities, or manipulating financial assumptions for specific purposes. Several studies have shown that accounting manipulation is more often driven by moral rationalization and social justification than by a misconception of technical standards. Therefore, ethics learning in accounting needs to move beyond a normative approach and adopt methods that facilitate the exploration of ambiguous and contextual ethical realities.

Over the past two decades, popular media, including films, novels, and television series, have gained recognition as narrative sources that reflect social practices, such as those in the accounting context. Studies such as those by (Alloing, 2024) use novels as a tool to examine representations of power and control in financial reporting, while (Andreasen et al., 2020) explore the role of fictional media in shaping public perceptions of the accounting profession. Furthermore, (Winahyu et al., 2022) found that films and series can increase students' emotional engagement in understanding business ethics dilemmas. Although not yet mainstream, this approach is gaining acceptance in accounting education as part of narrative- and experience-based teaching strategies. The use of popular media enables students to explore moral conflicts and social complexities that are often overlooked in conventional case studies. Unfortunately, there is still limited research that utilizes anime as an interpretive resource in the context of accounting ethics, despite this medium's significant potential for conveying moral messages symbolically and visually.

One anime rich in moral and ethical narratives is Detective Conan. This anime features main characters such as Edogawa Conan, a child detective with high logical intelligence, Kogoro Mouri, an adult detective who often acts impulsively, and criminals who usually display psychological complexity and diverse moral motivations. Detective Conan's narrative structure follows an investigative pattern that begins with unclear motives and culminates in the revelation of manipulation and deception. Many cases in this anime present themes of misinformation, the justification of wrongdoing for personal reasons, and moral ambiguity where criminals act out of love, revenge, or personal justice. This representation bears similarities to phenomena in the world of accounting, such as when professionals choose to conceal financial information due to loyalty to an organization or external pressure.

In response to the complexity of ethical issues in accounting practice, this study employs a narrative hermeneutic approach as its primary methodological basis. Through this approach, narrative is understood not merely as entertainment but as a form of social representation that reflects values, conflicts, and moral decision-making processes in real life (Murray, 2002). In this context, the anime Detective Conan is positioned as a textual object that contains various representations of ethical dilemmas, information manipulation, and motives for deviant behavior, which symbolically parallel the challenges faced in the accounting profession.

By analyzing the story structure, character dialogue, action context, and case resolutions in selected episodes, this study aims to uncover the motives for ethical and unethical behavior depicted through fictional narratives. This analysis is not intended to generalize accountants' behavior, but rather to provide a space for reflection and reinterpretation of the ethical realities in accounting through a more communicative and contextual popular medium. Amid the growing need for educational approaches relevant to the digital generation, anime, as a popular medium, offers a significant opportunity to bridge the gap between normative theory and a more lived understanding of ethical practice. This study is expected to enrich the behavioral accounting and professional ethics literature through cross-disciplinary contributions that combine cultural studies, visual narratives, and accounting ethics.

## RESEARCH METHOD

This study uses an interpretive qualitative approach to explore the symbolic meaning and ethical dimensions of the narrative representations of the anime Detective Conan. This approach was chosen because the primary focus of the study is not on hypothesis testing or population generalizations, but rather on a deeper understanding of the behavioral motives, moral dilemmas, and meaning structures contained in the visual and verbal texts. Qualitative interpretation allows researchers to examine complex phenomena that are subjective, contextual, and nuanced, which cannot be fully represented by numbers or statistics (Haki et al., 2024).

Methodologically, this study adopts narrative hermeneutics as the primary method for content analysis. Narrative hermeneutics is a method that aims to interpret texts (in this case, anime episodes) in depth by examining their narrative structure, symbols, motifs, and moral values (Josselson, 2004). The anime Detective Conan was chosen as the object of study because it consistently presents ethical conflicts, information manipulation, and justifications for actions in each of the depicted criminal cases. Specific episodes relevant to the themes of moral dilemmas, data distortions, and justifications for wrongdoing will be purposively selected as units of analysis. The selection is based on the presence of explicit dialogue, implicit narrative, or narrative structure containing elements of value conflict and social pressure that can be interpreted as analogous to dilemmas in accounting practice.

The unit of analysis in this research is the narratives and dialogues of the characters in the anime, which reflect the motives behind their criminal actions, particularly those that demonstrate moral justification, ethical dilemmas, pressure from others, and efforts to conceal or manipulate information. Characters such as criminals, protagonists (like Conan), and third parties involved in the conflict will be analysed from the perspective of ethics and behavioural psychology. The narration of criminal actions in this anime is analogous to deviant behaviour in accounting, such as financial statement manipulation, information concealment, or accounting decisions made under professional pressure.

The data analysis technique is carried out through symbolic interpretation and thematic categorisation. Symbolic interpretation involves understanding signs, symbols, and narrative contexts that appear in dialogues or visual representations of character actions. Meanwhile, categorisation is carried out based on ethical themes that often arise in accounting dilemmas, such as (1) right vs. wrong; (2) individual responsibility to the public; (3) external pressure from authorities or institutions; and (4) rationalisation or moral justification for wrongful actions. The analysis process is conducted iteratively and reflectively, where researchers repeatedly read visual and verbal texts to build a deep understanding of the moral dynamics within the story. The validity of the interpretation is supported by triangulation through discussions among researchers and comparisons with behavioural theories, such as the Theory of Planned Behaviour, Cognitive Moral Development, and Rest's Four-Component Model, which serve as a framework for ethical evaluation in decision-making.



## RESULTS AND DISCUSSION

### INTERPRETATION OF MOTIVES IN THE DETECTIVE CONAN ANIME NARRATIVE.

The analysis results show that the Detective Conan anime contains a narrative rich in motives for deviant behaviour that often resembles ethical dilemmas in accounting practice. These motives arise not only as crimes but also as responses to psychosocial pressures, value conflicts, and failures of the social system, which are symbolically significant to the professional pressures faced in the field of accounting.

#### **Episode : “Head to Head Match With the Black Organisation: A Dual Mystery on a Full Moon Night”**

In this episode, a perpetrator commits murder not out of personal hatred but to protect their family’s reputation and social status, which are threatened by a scandal. This motive reflects social status pressure, which in accounting practice can be associated with the pressure to maintain the company’s image in the eyes of the public and shareholders a classic motive in cases of earnings management. Reputational pressure, as identified by (Molina et al., 2023), is a primary cause of ethical deviations in public companies in Indonesia.

#### **Episode : “The Gathering of the Detectives! Shinichi Kudo vs. Kaitou Kid”**

This episode presents an antagonist character who devises a complex crime to prove his intellectual superiority and gain social recognition. These actions are rooted in motives of status, self-esteem, and the need for recognition. In the context of accounting, this motive aligns with the desire for upward mobility, which often drives managers to manipulate reports to meet promotion or bonus expectations (Feller & Schäfer, 2023). Moral disengagement, where individuals justify their actions in the name of a higher social or professional purpose, also contributes to this dilemma.

#### **Episode : “Detectives Nocturne”**

In this series of episodes, the perpetrator commits a crime to protect their loved ones from the extreme pressures of work and systemic injustice. This narrative highlights the motives of social justice and empathy, which can symbolically be linked to the actions of an accountant who manipulates reports to save employees from mass layoffs. The plot illustrates moral ambiguity, which occurs when a wrong action is taken in the name of a higher morality. Rest’s Four-Component Model refers to this dynamic as moral intention vs. moral action, where good intentions do not necessarily lead to the correct ethical action (Nardo & Francis, 2012).

From several analysed episodes, it is evident that the narrative in the anime does not highlight evil in black and white. On the contrary, every action has layers of motives, rationalisations, and pressures that shape moral dilemmas. This reflects the view of Cognitive Moral Development (Tomlinson-Keasey & Keasey, 1974) that ethical behaviour develops from context and stages of moral thinking, not just from an understanding of rules. In the world of accounting, similar conditions arise when a professional is faced not only with compliance with standards but also with social responsibility, organisational pressure, and personal conflicts. This research shows that popular culture, such as anime, can serve as a symbolic mirror to these complexities, as well as an effective educational tool in introducing the dynamics of ethical dilemmas to students or young accounting practitioners who lack practical experience.

### **Parallel Between Detective Conan Narrative and Behavioral Accounting Dilemma**

This research found that the narrative in the anime Detective Conan symbolically presents a structure that parallels behavioural situations in the accounting world. In several episodes, the criminals choose to hide information, alter evidence, or fabricate narratives to protect themselves or others from social and legal consequences. These actions represent a form of planned misinformation, which, in the context of accounting, can be likened to practices of financial statement manipulation, such as underreporting income, eliminating liabilities, or manipulating transaction records.

A real example appears in Episode 309: “Contact with the Black Organisation: The Desperation Amidst the Snowy Mountains,” where a main character chooses not to disclose key information about a criminal organisation to protect the safety of their colleague. The motive for concealing this information reflects the conflict between honesty and loyalty, a conflict that also frequently occurs in the context of the accounting profession. Accountants or auditors often find themselves in situations where revealing the truth (for example, through whistleblowing) can jeopardise work relationships, loyalty to superiors, or even their position within the organisation.

This conflict is very similar to what is depicted in Episodes 172–173: “The 3 ‘K’s of the Osaka Case,” where the perpetrator falsified the location and time of the incident to protect a personally admired figure, even though it meant misleading the investigation process. This resembles a professional dilemma when an accountant disregards internal fraud due to personal closeness or structural pressure. Rest’s Four-Component Model (Rest, 1986) can be used to explain this dynamic. Although the actor possesses good moral sensitivity and moral judgment, the final decision can be influenced by contextual pressures and a lack of moral courage.

### **Reflection on Moral Dilemmas and Behavioral Accounting Theory**

This phenomenon is consistent with findings in the accounting behavior literature, which states that loyalty to the organization often becomes the primary reason for ethical failures. A study by (Niklasson et al., 2025) shows that one of the main reasons professionals are reluctant to blow the whistle is due to loyalty to their superiors or team. In the context of the anime Detective Conan, loyalty becomes a moral justification for deviant actions. Symbolically, this anime illustrates that ethical decisions are rarely black and white; decisions often fall within the spectrum of moral ambiguity, which is relevant in audit practices, reporting, and financial decision-making.

Research by (Diyanti, 2022) found that pressure from superiors, fear of internal sanctions, and loyalty dilemmas are significant factors that reduce accountants’ intention to act ethically. Meanwhile, (Widyari et al., 2024) highlight that perceived behavioural control plays a key role in the decision to report violations, as explained in the Theory of Planned Behaviour (Ajzen, 1991). Therefore, the narrative of Detective Conan serves as a powerful social mirror to explore these aspects of ethical decision-making in the field of accounting.

### **The Meaning of Ethics in a Social Context: Between Moral Justification and Inner Dialogue**

The findings from analyzing the story in Detective Conan reveal that the wrongdoings in the anime are not always portrayed as being done out of bad intentions, but instead as reactions to social pressure, personal struggles, and complex moral situations. In various episodes, the criminals are depicted as having ethical justifications for their actions, ranging from protecting loved ones to avenging injustices to preserving family honour. This pattern represents a moral structure that is not black and white, but rather exists in a grey area, where right and wrong depend on perspective, situation, and environmental pressures.

For example, in Episode: “The Girl from the Black Organisation and the University Professor Murder Case,” the perpetrator kills to silence those who threaten to ruin her family’s reputation. Although the action is legally wrong, the anime presents a narrative that evokes sympathy for the perpetrator. This aligns with findings in the behavioural accounting literature, which show that many fraud perpetrators justify their actions with internal moral reasons, such as “to save the company” or “for the greater good” (Harvin et al., 2025; Maulidi, 2025). Justifications like this are known as rationalisation, one of the main elements in the fraud triangle (Cressey, 1953).

Ethics, in this context, is understood not as a rigid set of normative rules but rather as the result of an inner dialogue between personal values, social pressures, and external expectations. In several other episodes, the characters are faced with dilemmas that require deep moral consideration but do not always result in ideal decisions. This is similar to the condition of professional accountants who often experience value conflicts between adherence to ethical standards and loyalty to the organisation or superiors (Wang & Wang, 2020). Rest’s Four-Component Model explains that although a person possesses ethical knowledge (moral sensitivity) and the ability to judge right from wrong (moral judgement), the final decision is greatly influenced by moral intention and the courage to act ethically (moral character). Two aspects that are greatly influenced by the social environment and power structure within the organisation.

## DISCUSSION

The research findings indicate that the motives behind actions in the anime Detective Conan are not solely criminal or deviant but are often framed within the context of complex moral dilemmas. The narrative in this anime features an ethical dimension that reflects the tension between personal values and social pressures, mirroring the real-life conditions faced by accountants when making moral decisions. For example, the protagonist in several episodes justifies deviant actions such as murder or information manipulation to protect family honor, avenge injustice, or maintain loyalty to essential figures. This phenomenon shows that wrongful actions are often wrapped in moral justification. This dynamic also appears in accounting manipulation practices, where the perpetrators usually believe they are doing something “morally right,” even though it is legally and ethically wrong.

Theories in behavioral accounting can explain this parallel. The theory of planned behavior (Ajzen, 1991) explains that attitudes, social norms, and perceived control over the action influence a person’s decision to act ethically. In the context of anime, the protagonist’s actions show rationalizations consistent with the components of this theory, particularly in the aspects of subjective norms and perceived behavioral control. Additionally, Cognitive Moral Development and Rest’s Four-Component Model provide a framework for explaining how individuals form ethical decisions in dilemmas, including when they must choose between honesty and loyalty to close associates or superiors. In accounting practice, this model is evident in the whistleblowing dilemma, where accountants who are aware of fraud must weigh professional integrity against pressure from the organizational hierarchy.

These findings are consistent with the research conducted by (Pakizekho & Barkhordari-Sharifabad, 2022), which states that loyalty to superiors and concerns about social consequences are the main factors that weaken the moral courage to disclose violations. In the anime narrative, a similar dilemma arises when a character knows the truth but chooses to remain silent to avoid personal loss or to maintain social harmony. In other words, ethics are portrayed not as absolute principles, but as a process of inner and social negotiation, heavily influenced by context, power relations, and risk perception. This approach is what makes popular media, such as anime, relevant as a medium for learning ethics because it can package ethical conflicts in a form that is relatable to everyday human experiences.



This study expands the field of behavioral accounting by demonstrating that stories from popular culture can help us comprehend broader ethical issues. Media such as Detective Conan provide a simulated context that allows students and accounting professionals to reconsider normative assumptions in conventional ethics training. The uniqueness of anime as a form of visual and emotional social representation enables the development of a more empathetic and critical understanding of ethical dilemmas, particularly in the face of social pressure and value conflicts. Therefore, this approach presents significant pedagogical opportunities for developing context-based ethical literacy, narrative, and moral sensitivity.

## CONCLUSION

This research demonstrates that the story in the anime Detective Conan has a meaning that is similar to the challenges faced in behavioral accounting, particularly regarding ethical choices influenced by social pressure, moral conflicts, and justifying actions. Through a narrative hermeneutic approach, it was identified that the motives behind the characters' actions in the anime are not only individual and emotional but also reflect ethical dynamics within a social context. Deviant actions such as murder or information manipulation are often based on moral reasons such as a sense of justice, loyalty to family, or protection of others. This pattern suggests that ethics in anime are not presented as a black-and-white dichotomy, but rather as a complex and contextual spectrum of values.

An analogy with the world of accounting emerges when characters in anime face choices between honesty and loyalty, dilemmas that accountants also encounter in the context of reporting, whistleblowing, and professional responsibility. These findings align with behavioral theories such as the Theory of Planned Behavior and Cognitive Moral Development, which emphasize that ethical intentions and actions are formed through the interaction of personal attitudes, social norms, perceived control, and stages of moral development. The moral justifications presented by the characters in the anime symbolically illustrate how accountants, under organizational pressure, often construct justifications for manipulative actions as a form of loyalty or to protect the company's stability.

Thus, Detective Conan, as a popular media, has demonstrated educational and reflective potential in the context of accounting ethics education. This series entertains and creates a space for in-depth interpretation of social realities and moral dilemmas relevant in the professional world. This approach offers a contextual, engaging, and more real-life-connected pedagogical alternative compared to normative and rigid ethical teaching methods. Therefore, popular culture, significant anime like Detective Conan, can be integrated into the accounting ethics curriculum as a narrative medium to build moral sensitivity, empathy, and reflective abilities in prospective accounting professionals in an era of increasing ethical complexity.

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