

### ABSTRACT

Currently, discussion and research on the ethics profession of public accounting are becoming popular and expanding. The research comes as phenomenal cases related to ethics of public accounting, such as the collapse of one of the largest public accounting in the world "Arthur Andersen" in the Enron scandal. While research in Indonesia was made with the approach of positivism that focuses on the cognitive aspect of accountants. But according to some researchers and academics, it is judged incorrect because often ignore the existence of the organization and social context. Thus arose the approach non-positivism in research ethics. The purpose of this research is to understand the practice of ethics in a CPA firm, the interactions that take place between individuals with organizations and individual accountants dimension which create a practice of ethics.

The research was conducted to explore an ethics practice based on the interaction between individuals with the structure. Object of research is the CPA firm in Surabaya with partner as the main informant. The research method used is the linkage between ethnomethodology, structuration theory, and spiritual quotient theory. The data analysis process begins from the collection of data that is retrieved using the ethnomethodology method, the reduction of data using domain analysis, data analysis techniques using the structuration theory and spiritual quotient theory and then ended with the conclusions.

The research results obtained are the enormous influence of partner to the organization, carefulness before deals with clients and the struggle to educate clients, whereas in organizational aspects there is the informality of management, so the spiritual practice of informal quotient can thrive in public accounting. The pattern of structuration not only occur between individuals and organizations but also involves a broader social context include client, the parties concerned with the public accounting services (tax officer and bank), another business consulting and ruler body in the field of public accountant (IAI, the Republic of Indonesia Financial Department and Bapepam).

*Keywords* : ethics practice, public accountant, structuration, ethnomethodology, spiritual quotient.