

## ABSTRACT

The crisis of trust in the function and the role of public accountant are due to the many audit failure scandals that occur. This is caused by unethical actions indicated by public accountants. Therefore, professionalism is a very important element for public accountants to determine the success of the audit process, maintaining professional credibility and public trust.

This study aims to determine and interpret the professionalism that should be held by public accountants based on the character possessed by PrabuKresna. The results of this study are expected to provide new information about the professionalism that should be owned by a public accountant based on the Character of PrabuKresna and provide a picture of a figure that can be used as a role model in carrying out his duties professionally.

This research is an explorative qualitative study using ethnographic approach. The data collection techniques used is direct interviews and documentation. The interview technique used is semi-structural interviews. To obtain valid data, researcher used data triangulation techniques, namely triangulation of methods and triangulation of sources.

The results of the analysis showed that the professionalism attitudes that should be owned by public accountants based on the character of PrabuKresna are (1) side with the truth (independent); (2) morality actions carried out without expecting praise and based on honesty, prevailing norms and ethics (integrity); (3) maintaining the security of information obtained from other parties (confidentiality); (4) measures of vigilance, thoroughness, foresight, carefulness and high curiosity (due to professional care); (5) ingenuity, there are two elements in it namely intelligence and ingenuity; a public accountant can use this ingenuity to seek reproach as an attempt to determine the appropriate audit plan to reveal the presence or absence of fraud.

**Key Words:** Public Accountant, PrabuKresna, Professionalism