

Auditors' Experiences in Transaction Practices at the *Warung Kejujuran* (Honesty Kiosk): A Transcendental Phenomenological Study

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Abstract

Various phenomena related to the implementation of integrity in the public sector demonstrate the importance of strengthening integrity values within organizations. One approach is through organizational culture, including the implementation of transaction practices through an Warung Kejujuran. This study aimed to explore auditors' experiences in conducting transactions at an Warung Kejujuran. The study employed a qualitative approach using Moustakas' transcendental phenomenology. Data were obtained through in-depth interviews and documentation involving auditors at the Jombang Regency Inspectorate who had experience interacting with the Warung Kejujuran. Data were analyzed through epoche, phenomenological reduction, imaginative variation, and the synthesis of meaning and essence, supported by NVivo for data organization, coding, and identification of thematic patterns. The findings indicate that transaction practices at the Warung Kejujuran provide auditors with experiences of applying integrity values through independent decision-making in the absence of direct supervision. These experiences are reflected in self-control as a basis for honest action and in the fulfillment of obligations as an element of an auditor's moral responsibility. Thus, the essence of auditors' experiences in transaction practices at the Warung Kejujuran lies in their ability to conduct transactions independently through self-control and fulfillment of moral obligations in situations with limited external supervision.

Keywords: Auditor Integrity; Warung Kejujuran; Transaction Practices; Auditor Experience; Self-Control

1. INTRODUCTION

Integrity is one of the fundamental values in the auditing profession, particularly for public-sector auditors who are responsible for ensuring accountability and compliance in government administration. Integrity is not limited to honesty and compliance with formal requirements; it is also reflected in an individual's consistency in maintaining moral values when facing various situations in the workplace. In government environments, the demand for integrity is increasingly important because auditors operate in a position involving organizational interests, bureaucratic pressures, and responsibility toward the public interest. INTOSAI (2016) places integrity among the fundamental principles of public-sector auditing, while Menzel (2015) emphasizes that integrity in public organizations concerns consistency between espoused values and actions.

Various issues related to the implementation of integrity in the public sector demonstrate the importance of strengthening integrity values within organizations. Auditor

integrity is generally discussed in terms of codes of ethics, independence, objectivity, fraud prevention, and the effectiveness of supervision. This discussion can be complemented by examining how integrity is applied in everyday organizational practices. One such practice can be found in the implementation of an *Warung Kejujuran*, which enables individuals to conduct transactions independently without direct supervision.

The presence of an *Warung Kejujuran* is particularly interesting when situated within an Inspectorate environment, where auditors face high professional demands for integrity. Auditors are not only expected to understand honesty as a normative value but also to apply it in everyday actions. Transaction practices through an *Warung Kejujuran* create a situation in which auditors conduct transactions with minimal external supervision. In this situation, auditors must decide whether to take goods according to their needs, pay the stated price, and return or take money according to their entitlement. Such practices involve independent decision-making and provide an opportunity for auditors to apply integrity values in concrete actions.

Therefore, the phenomenon examined in this study is not the existence of the *Warung Kejujuran* as a physical object, but auditors' experiences in carrying out transaction practices through the *Warung Kejujuran*. The focus includes how auditors experience the transaction process, make decisions in the absence of direct supervision, and fulfill their obligations in completing transactions. Accordingly, the *Warung Kejujuran* is positioned as the context in which transaction practices take place, while auditors' experiences in those practices constitute the primary phenomenon under investigation.

Individual experience in carrying out an action can provide insight into how personal values are applied in particular situations. Dewey (1932) explains that experience involves an individual's interaction with a situation and the reflection that emerges from that experience. In the context of moral behavior, experience may involve choices, value considerations, and the consequences of actions. Aquino and Reed (2002) explain that moral values can become associated with an individual's moral identity when those values form part of how the individual understands and directs behavior. In an organizational context, organizational culture can shape members' expectations and behavioral patterns through values, norms, and practices within the organization (Schein, 2010). These perspectives provide a basis for viewing *Warung Kejujuran* transaction practices as part of auditors' everyday experiences in applying integrity values.

Several previous studies have examined auditor integrity from various perspectives. Djasuli and Indarti (2025), for example, through a phenomenological study, showed that internal auditors understood integrity as moral courage in maintaining objectivity when facing social and bureaucratic pressures. Asmara (2021) showed that the application of auditor integrity is associated with organizational culture, leadership, role modeling, habituation, and moral reflection. Ar'Reza et al. (2025) also showed that integrity plays an important role in auditors' courage to disclose fraud despite internal resistance. These

findings indicate that auditor integrity is related not only to professional standards but also to individual experience, the organizational environment, and the application of moral values in action.

Nevertheless, previous research on auditor integrity has focused largely on professional aspects, organizational factors, and situations related to audit tasks. Auditors' experiences in carrying out simple transaction practices in everyday organizational life remain relatively underexplored. In particular, transaction practices through an *Warung Kejujuran* have rarely been positioned as a context for understanding how auditors act independently when direct supervision is absent. This gap provides an opportunity to examine auditor integrity through concrete experiences in transaction practices rather than solely through normative understandings of codes of ethics or professional standards.

To understand these experiences in depth, this study employed Moustakas' (1994) transcendental phenomenological approach. This approach enables researchers to explore auditors' experiences as directly lived through *epoche*, phenomenological reduction, imaginative variation, and the synthesis of meaning and essence. The use of transcendental phenomenology in this study was not intended to test a causal relationship between the *Warung Kejujuran* and auditor integrity, but to reveal auditors' experiences in conducting transaction practices, including experiences of making independent decisions, exercising self-control, and fulfilling obligations without direct supervision.

Based on the foregoing, this study aimed to understand and reveal the experiences of auditors at the Jombang Regency Inspectorate in conducting transaction practices through an *Warung Kejujuran*. Specifically, the study sought to describe how auditors experienced the transaction process, how they made decisions in situations without direct supervision, and how those experiences related to the application of integrity values in everyday actions. The study is expected to contribute to accounting and auditing scholarship by broadening the understanding of auditor integrity through concrete experiences in everyday practice and by showing that simple organizational cultural practices can provide a context for applying integrity values in auditors' actions.

2. RESEARCH METHOD

This study employed a qualitative approach using transcendental phenomenology to understand auditors' lived experiences in conducting transaction practices through an *Warung Kejujuran*. The approach was selected because the focus of the study was not to measure the level of integrity or test causal relationships, but to reveal how auditors experience and reflect on the phenomenon in their professional lives.

Moustakas' (1994) transcendental phenomenology places participants' experiences at the center of analysis and emphasizes the processes of *epoche*, *phenomenological reduction*, *imaginative variation*, and *synthesis of meaning and essence*.

The study was conducted at the Jombang Regency Inspectorate, a local government institution responsible for providing guidance and supervision over government administration. The site was selected because auditors work in an environment in which integrity is professionally important to the implementation of supervisory functions.

Participants were selected using purposive sampling with the following criteria: (1) direct experience interacting with the *Warung Kejujuran*; (2) the ability to recount the experience reflectively; and (3) willingness to participate in the study. Participant selection in phenomenological research emphasizes the depth of experience and participants' ability to articulate that experience rather than a large sample size.

Primary data were obtained through semi-structured in-depth interviews. The interviews explored auditors' experiences when conducting transactions through the *Warung Kejujuran*, including experiences of conducting transactions without direct supervision, considerations in determining actions, feelings that arose, and reflections on honesty and integrity in professional life.

In addition to interviews, the study used documentation of the *Warung Kejujuran* and relevant organizational documents as supporting data to understand the context of the phenomenon. Documentation was not used to replace participants' experiences but to strengthen understanding of the organizational context.

Data analysis followed Moustakas' (1994) transcendental phenomenological stages. The first stage was epoche, in which the researcher reflectively suspended assumptions, preconceptions, and prior knowledge about auditor integrity so that participants' experiences could be approached more openly.

The second stage was phenomenological reduction. Interview transcripts were read repeatedly to obtain an overall understanding of participants' experiences. Horizontalization was then conducted by identifying significant statements related to the phenomenon. Relevant statements were grouped into meaning units and themes to produce a textual description of what participants experienced.

The third stage, imaginative variation, was used to identify the structures or conditions shaping participants' experiences. The analysis considered how experiences occurred within the organizational context, social relationships, work environment, and situations without direct supervision. This stage produced a structural description of how auditors' experiences occurred.

The final stage was the synthesis of meaning and essence, integrating textual and structural descriptions to obtain the essence of auditors' experiences in conducting transaction practices through the *Warung Kejujuran*. Moustakas places this synthesis as the final stage following epoche, phenomenological reduction, and imaginative variation.

NVivo was used to support the management and organization of qualitative data. NVivo was used to import and organize interview transcripts, code significant statements, group codes into themes, and trace patterns and relationships among themes.

NVivo functioned as a tool for data management and organization rather than as a substitute for phenomenological interpretation. The determination of meaning, relationships among themes, textual and structural descriptions, and formulation of the essence of experience remained the responsibility of the researcher based on the principles of transcendental phenomenology.

Data trustworthiness was maintained through credibility, transferability, dependability, and confirmability. Credibility was strengthened through in-depth interviews, repeated reading of the data, and confirmation of information obtained from participants. Dependability and confirmability were maintained through documentation of the research process, reflective notes, and an audit trail that allowed the analytical process to be traced.

The study also applied ethical principles through informed consent, confidentiality of participant identities, freedom to discontinue participation, and use of data in accordance with participants' consent.

3. RESULTS AND DISCUSSION

Auditors' Transaction Practices through the *Warung Kejujuran*

The findings show that the *Warung Kejujuran* is one of the facilities used by auditors to meet consumption needs while at work. Auditors use the shop to purchase snacks, beverages, coffee, and other simple necessities. One informant stated that the *Warung Kejujuran* was a "solution for meeting employees' needs," while another explained that the shop made it easier for employees to obtain food and drinks without leaving the office.

In practice, transactions are conducted independently without assistance from a cashier. Auditors take the goods they need, calculate the payment, place the money in the designated payment box, and take change when necessary. This mechanism places auditors directly in charge of determining and completing the transaction process. Thus, the transaction practice involves not only a purchase activity but also individual decisions throughout the transaction.

The absence of direct supervision is an important part of auditors' experiences. Auditors have discretion in determining the payment amount, taking goods, and completing transactions based on their own awareness and decisions. This situation shows that transaction practices through the *Warung Kejujuran* provide auditors with experience in acting independently under conditions of limited external supervision.

From the perspective of transcendental phenomenology, this experience is important because the study focuses on how auditors experience transaction practices as they occur in everyday work. Moustakas (1994) places participants' experiences at the center of phenomenological analysis through phenomenological reduction, allowing experiences to be understood based on what participants experience and report. Accordingly, transaction practices through the *Warung Kejujuran* are understood through auditors' experiences in

conducting transactions independently, from selecting goods and determining payment to completing their transaction obligations.

Auditors' Experiences in Applying Integrity through Transaction Practices

Auditors' experiences in conducting transactions through the *Warung Kejujuran* show independent decision-making in situations without direct supervision. This condition places auditors in a position to determine their actions based on personal awareness and responsibility, including taking goods, making payments, and completing transactions according to applicable requirements. The experience indicates that the application of integrity does not occur only through compliance with formal rules in audit work but may also be reflected in simple actions performed in everyday work life.

One aspect emerging from auditors' experiences is self-control. When there is no cashier or direct supervision, auditors have the opportunity to determine their actions independently. However, this discretion does not necessarily lead auditors to act outside the transaction requirements. Auditors continue to pay for the goods they take and complete transactions appropriately. Self-control in this situation forms part of auditors' experiences in maintaining honest behavior when external supervision is absent.

In addition to self-control, fulfillment of obligations is part of auditors' experiences in transaction practices. The obligation to pay for goods taken is understood as a responsibility that must be completed by the individual conducting the transaction. Thus, completing a transaction is not based solely on the presence of a monitoring mechanism but also on auditors' awareness of the obligations associated with their actions. This demonstrates that transaction responsibilities can be fulfilled through personal decisions without dependence on external supervision.

These findings are consistent with Menzel (2015), who situates integrity in public organizations in the consistency between values and actions. In this study, such consistency is visible when auditors continue to conduct transactions honestly even without direct supervision. Integrity therefore appears not only as a professional principle contained in a code of ethics but also through concrete actions performed by auditors in everyday situations.

The findings can also be understood through Dewey's (1932) perspective of experience as an interaction between individuals and the situations they encounter. *Warung Kejujuran* transaction practices place auditors in situations requiring independent decisions, thereby providing a context in which auditors can apply their values through concrete actions. Meanwhile, Schein (2010) explains that organizational culture develops through values, norms, and practices within the organizational environment. In this context, independent transaction practices represent an organizational practice that provides members with an opportunity to apply honesty in everyday activities.

Thus, auditors' experiences in transaction practices through the *Warung Kejujuran* show that integrity can be applied through simple actions involving self-control and fulfillment of obligations when direct supervision is absent. The findings indicate that auditor integrity is not limited to professional duties but is also reflected in behavioral consistency in everyday situations within the organizational environment.

4. CONCLUSION

This study aimed to understand and reveal auditors' experiences in conducting transaction practices through the *Warung Kejujuran* at the Inspectorate. Based on the phenomenological analysis, auditors' experiences show that transactions are conducted independently through the processes of taking goods, making payments, and completing transactions without direct supervision. This condition places auditors in situations requiring decisions based on personal awareness and responsibility.

Auditors' experiences in transaction practices demonstrate self-control in determining actions and awareness of the need to fulfill obligations in completing transactions. Auditors continue to conduct transactions in accordance with applicable requirements even when direct external supervision is absent. Thus, the essence of auditors' experiences in transaction practices through the *Warung Kejujuran* lies in their ability to conduct transactions independently by relying on self-control and personal responsibility in fulfilling obligations. These experiences show that integrity values can be applied through simple actions in everyday work life.

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