

## IKIGAI AND THE LIFE OF ACCOUNTANT

Alvin Handojo <sup>a\*)</sup>, Bonnie Soeherman <sup>1a)</sup>

<sup>a)</sup> University of Surabaya, Surabaya, Indonesia

<sup>\*)</sup>Corresponding Author: [alvin\\_handojo@yahoo.com](mailto:alvin_handojo@yahoo.com)

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**Abstract.** In an era that has so many demands, people tend to find a way to find a lot of money to fulfill those demands. People will search for any jobs that generate a lot of money, accountant for example. Accountants are needed in every company, that's why the job vacancy for accountants will always be there. But many people work as accountants only for money, not based on their capability. In the end, many people are stressed in working as an accountant and can't stand their work. The purpose of this research is to know how accountants pursue their *Ikigai*. The method of this research is qualitative with implementation Interpretive Research. The data is collected from deep interviewing accountants regarding *Ikigai* with data collection technique observation, interview, and document analysis. Through research, the result is that three types of accountant professions have found their *Ikigai* and they really enjoy their work.

**Keywords:** *ikigai*, educator accountant, external accountant, and internal accountant

### I. INTRODUCTION

Have you ever faced problems whether to choose staying late at work to finish your job or going home on time to a family dinner? At some point, we'll have to choose between work or personal lives. That's why there's a concept named "Work/life balance." Work/life balance can be defined as equality in satisfaction and achieving the level of involvement in work and life (Clark, 2000; Greenhaus, Collins, & Shaw, 2003). The concept of work/life balance continues to be the standard of individuals in the workforce and in the organization, but the attainment of it is only a myth.

Since the work/life balance concept is inconsistent between the application and the definition, Moris and McMillan had a personal conversation in May 20th, 2010, in agreement with Hill et al., and drawing on the traditional definition of harmony, they propose the idea of work/life harmony: "An individually pleasing, congruent arrangement of work and life roles that is interwoven into a single narrative of life (Moris & McMillan personal conversation, May 20, 2010)." Stum (2011), suggests work/life harmony, defined as "the drive to achieve a sense of fulfillment in balancing work and life responsibilities."

The concept of work/life harmony has the purpose to make a balance between work and life responsibilities. But, how to make a balance between work and life responsibilities if there isn't any harmony in our work? In our daily life, work takes almost half of our days. If we can't harmonize our work, then we can't reach the concept of work/life harmony. That's why, there's a new concept in harmonizing what we do. This new concept is *Ikigai*.

Nowadays, people are focusing on money when they're working. The first question that arises when we talk about work is how much salary we get. Some of us don't even bother whether it suit us or not. Even the works we don't like, we'll do it as long as it'll generate a lot of salary. After working for a long time, then we realize that our work is a burden. We don't enjoy our work and we will be lazy. Then, we started to mumble, why do we work here in the first place?

After some confusing questions, at some point, another question pops up in our minds, why do we live? We looked at the people around us, then another question popped up again in our minds. Why do some people really know what they want and have the desire to live life while the others are confused? Some people don't even know what's the purpose of their life. The thing that we should do is to find it, unless we can't enjoy our life, we can't live our life to the fullest. The secret of those questions can be answered if we find our *ikigai*.

*Ikigai* was first found in a small bar in Tokyo. The one who found it was Garcia and Miralles (2016). They discussed the new trend of western psychology, especially logotherapy, which will help people to find their purpose in life. Viktor Frankl logotherapy isn't that saleable among the therapist practitioners and still a lot of people are still looking at the meaning of their life and how they live their life. In some moment, the word *Ikigai* mysteriously appeared within their conversation. This word is from a Japanese concept that can be translated as "being happy by keeping busy."

This research will discuss more and deeper about the life of accountants and *ikigai*. Since Accountant is one of the jobs that has a high turnover rate, this research will tell us how accountants find their *ikigai* and enjoy their life.

## II. RESEARCH METHOD

This is qualitative research which the research paradigm is non-positivism, interpretive paradigm. The purpose of this chapter is to explain research methodology and the steps that the author takes to seek the answer of the author's one main research question which is "how accountants' pursuit their *ikigai*?" with four mini research questions which are "How do they love their works?" "How do they good at their work?" "How do they get for their works?" and "How do they give to the world by their works?"

The purpose of the research question is to understand more whether the three types of accountant pursue their *ikigai* or not. The purpose of the first mini research question is to understand more about their professions and how they see their professions. The purpose of the second mini research question is to understand how they are good at their professions. The purpose of the third mini research question is to know what they get from his profession. And the purpose of the fourth mini research question is to know what they are working for.

The interview will be held for professionals, especially accountants in Surabaya. The method of the interview is using a semi-structured method, in which the questions will be provided by the author, but, if necessary, the author will ask the questions out of the provided questions. The language used to interview the participants is Bahasa Indonesia. The interview of the participants will be recorded through recorder to minimize missing information and for the use of evidence.

**Table 1. Interview Method**

Participant	Occupation	Total Minutes	Content
X	Educator Accountant	90	How did he pursue his <i>ikigai</i> ?
Y	External Accountant	45	How did he pursue his <i>ikigai</i> ?
Z	Internal Accountant	50	How did he pursue his <i>ikigai</i> ?

The observation is to know more about the three types of accountants' profile and background. The method in doing the observation is non-participant observation, because the author only observes the accountants' profile and background.

**Table 2. Observation Method**

Activity	Total Hours	Focus
Search X Profile	30 minutes	Background and Profile
Search Y Profile	15 minutes	Background, profile, office's address
Search Z Profile	15 minutes	Background, profile, office's address

The analysis of the documents is used to know the theory of *ikigai* and how to pursue it. Then, the analysis will become

the reference for the author to know how the accountants pursue their *ikigai*.

**Table 3. Document Analysis Method**

Type of Document	Total Hours
The book of "IKIGAI"	48
The book of "Awakening Your Ikigai"	48

The author will make sure whether the information from the participants is true with the triangulation method. That's why, the author will do some interviews with three types of accounting professions, which are educator accountant, external accountant, and internal accountant, so there'll be more sources and will be more credible. There'll be observations for their profiles and their backgrounds to make sure that the interview is in line with reality and to strengthen the information. After that, the author will do the document analysis.

The author will confirm to some participants, so the data can be valid. That's why the author will do the interview with three participants. The author will also do some methods which observation and document analysis are to ensure that the author gets valid and reliable results. By doing these various methods, it is expected that the author can avoid anything that is not desirable.

To get reliability of the information, the author will gather the newest information and will ensure that the answer from participants will be objective and trustworthy. That's why, the authors will gather some information not only through observation in their workplace but also comparing the collected information by the author. Then from the data, the author will try as much as possible to ensure that the results obtained will be truly reliable.

## III. RESULT AND DISCUSSION

In Japanese, *ikigai* is written by combining the symbols that mean "life" with "to be worthwhile. That word is from the concept of Japan, and if translated, it means "the happiness by keeping busy." *Ikigai* also can be used as a reason to wake up in the morning, based on the one who was born in Okinawa. From the interview by the author, the three type of accountant, the educator, internal, and external, have their own unique passion, their own unique *ikigai*, since the *ikigai* of one to another can be different (Garcia & Miralles, 2016).

At first, X studied at Reputable University in Yogyakarta and as the time went by, he also worked as an assistant lecturer there. He worked as an assistant lecturer because his parents couldn't give him any more money and his parents asked him to find a job to continue living in Yogyakarta. He said that he really enjoys teaching because he can do a lot of interaction, share his knowledge, and learn something new. When X enjoys his activities, which means that he has found his flow, one of many ways to find *ikigai*. To find flow, we must focus on increasing the time we spend on activities that bring us to this state of flow, rather than allowing ourselves to get caught up in activities that offer immediate pleasure. Based on the interview by the author, the time X spends a whole day teaching. He even left his position as a manager in a public accounting firm to focus on teaching when he's appointed as

the Director of Master of Management Degree. From here, we can see that X meets the first requirements for being able to flow, which is understanding what he wants to do. Since he has already been in his profession for a long time, he understands how he should interact with students when he teaches. The second requirement is understanding how to do.



Figure 1. Ikigai of Educator Accountant

From the interview, X has worked in a bank. It only takes two months to understand that he isn't fit for this job. Then, he went to Airlangga University to teach there, which he understands where to go, the third requirement. He also releases himself from the thing that's undesirable for him, so he accepts that his soul is the soul of a teacher, that's why he went to Airlangga University to teach. By releasing himself, he's already following the second pillar of ikigai, releasing yourself.

After 6 years working in Reputable University in Surabaya, there's a scholarship program from the government, and at that time, he thought that there're a lot of people that graduated with bachelor's degrees, that's why he took the master's degree in Australia. From his action, he understood the challenge of his job, so he increased his value as an Educator Accountant. This shows that X meets the fifth requirements to flow. His study hasn't ended with a master's degree only. He continued his study to take the Ph.D. program at the same university. Every time he's going to teach, he always re-reads the books to get better and better at teaching and mastering his work as an Educator Accountant. When teaching, he also never hides his knowledge and information that he has. He always shares what he has. If his students want his power point, he'll give it. From here, he understood that he needed more knowledge as a lecturer or an Educator Accountant, so he studied to get more knowledge by taking the Ph.D. Degree and to upgrade his skills. He also re-reads the material he wants to teach so his skill won't be forgotten. Therefore, he also meets the sixth requirement which is understanding the skills needed.

The enjoyment of X's teaching cannot be separated from his hobby, which's reading books. Hobby is one of the examples of the first pillar of ikigai, starting small. Through his love of reading, he can get something bigger, which's as an educator and accountant. He always prepares the material

that he's going to teach by re-reading the book and he always reads the book every night before he sleeps. He said that he can't sleep if he doesn't read. As an Educator Accountant or lecturer, reading is a routine job to do. Since X enjoys reading books, he already reaches a smaller flow, which's microflow (Garcia & Miralles, 2016). Not only microflow, but he also makes the joy of little things, which is the fourth pillar of ikigai (Mogi, 2018).

From the interview above, it showed how X really loves his job as an Educator Accountant. He quit his job as a manager in a public accounting firm to focus on teaching since he's chosen as the Director of Master of Management.

He's being better as an Educator Accountant by graduating from the Master of Accounting degree and PhD. Degree from the university in Australia. By combining what X loves and what X's good at, it brings up X's passion. His passion is teaching.

He loves to teach, and he studied hard to get the Ph.D. degree. The way he loves teaching can be shown also from the way he thinks about his salary. He said that now, he doesn't even think about the money he gets as a teacher. He doesn't even know whether the university has already transferred his salary or not, what he cares only about teaching to his students. He also gets happiness through the success of his students. We can see the sustainability between X and his students which's part of the third pillar, harmony and sustainability. By combining X's good at and what X can be paid for, it brings up X's profession as an educator accountant.

Through teaching, X can share everything he has with his students. He can share all the knowledge he has with his students and help them to reach success from his teaching. Since he likes to read, his children follow his hobby also. He has a mind like his parents, he never gives fish, but he always gives hooks. So, he always gives them knowledge. The way X teaches his children shows that he teaches from starting small. Through reading books, their knowledge will increase and later on, they'll be a better person.

He can share all the things he learnt from his students with his family. He also gets his salary as a teacher and gives it to his family. So, from teaching, the thing X loves and combined with what he can give to his student and to his family, can bring up his mission. From the interview, we can conclude that his mission is that he wants to see his student success from their learning with X and shares everything he has to his family and also fulfilling the needs of his family.

After giving a lot of knowledge to his students, sharing his experiences with his students, and teaching his children to prioritize knowledge over wealth, we can combine them to what X can be paid for and produce a vocation. From what he has done, he has already been paid a lot. He's even met his student who has already succeeded and became Regent in one of the districts at Gorontalo. That's what he gets through his teaching, happiness. He also gets to see his children grow as what he wanted. He gets good lessons from his family members. His children made him realize that money isn't everything.

To his student, his vocation is a teacher and a mentor. He teaches their students and tells them his experiences. He gets paid by knowing his students are successful like he has ever met his children in an airport and also salaries. To his family,



his vocation is a father. He teaches and shares experience also, so his children can learn from his father. To his children, his vocation is a friend. He gets paid by seeing his children grow in maturity. He's always being taught by his children implicitly which's one of the proofs that his children grow mature and can give feedback also to his father. These show a lot of sustainability and harmony between him and his student, his family, and also his children. He learned his happiness from his child and it enhances his motivation to be more focused on teaching also. Here is the third pillar of ikigai works, harmony and sustainability.



Figure 2. Ikigai of External Accountant

Before Y chooses to be an external accountant to be his main profession, he has worked as an internal accountant. After two and a half years, he left because he felt bored with his work life. He said that he's doing the repetitions every month which is having a meeting and he has always worked in the back office. In his work as an external accountant, he always works as a front office and searches for clients. He also works under pressure and has to work overtime. For him, this is work. That's why he left his job as an internal accountant. He chose to become an external accountant when he met a lot of lecturers in university and they shared their experiences. From meeting with his lecturer, he started to dream and have a goal to be an external accountant. This activity is related to the first pillar of ikigai, starting small. From dreaming, now he's already an external accountant. And also, from the interview by the author, he already meets the first requirement to flow. He understands how to do his job as an external accountant. This showed that he accepted that he suits an external accountant and he's happy if he's working there, with pressure and overtime. Here's the second pillar of ikigai, releasing yourself.

He also meets the second and the fourth requirement to flow, which understands how to do his job as an external accountant that he has to work overtime as the consequences of his job because the nature of the Indonesian company and knows where to go since he didn't fit with the work of internal accountant, so he chooses to be an external auditor.

Since he has already worked for quite a long time as an external accountant, he went back from his job as an internal

accountant to be an external accountant as a partner in a public accounting firm. By the time goes, he's learnt a lot in a public accounting firm and he's already been a partner, he tried to open his own public accounting firm since he is also in his productive age and he has a lot of experience. His office is small because he said that when he'll have a meeting, he goes to his clients' company. Here's the third requirement to flow, which Y knows how good he is now, so he opens his own public accounting firm and he works well so many clients come to him.

After building his own public accounting firm, Y also finds any problems during his work. The only problem that came to his mind was the client. But, as the time went by, other problems began to come up. The hardest problem for him is organizing the team. The new employees come in and out quite fast and sometimes it's not their fault, but sometimes it's because of the work climate in the company. Here's the challenge of having a public accounting firm and until now, he still can maintain his public accounting firm to stay in operation. So, he already understands, and he can overcome it, which he meets the fifth requirement to flow. The sixth requirement to flow can be proved by his degree, which's CPA. and CA. These degrees can be gotten through examination and not a lot of people can get it. Y also does the first strategy to be able to flow, which's "choose the hard task." From the junior auditor, slowly, he climbed up to be a partner, and right now, he already has his own public accounting firm.

Through the combination of what Y loves and what he's good at, there's passion. Since he loves to work overtime and work under pressure and he's good at work under pressure too, his passion is doing audits. In auditing, especially in peak season, there're a lot of clients that need to be handled, so it needs more time and maybe overtime, also being pressured by deadlines.

From what Y loves, the deadline thing and overtime work, he can give his clients maximum results through his work as an auditor. He also can give his family a memorable holiday to compensate for his overtime work through his salary. Going on a holiday is one of the examples of micro flow and the fourth pillar of ikigai, which's the joy of little things that's been done by Y.

To his team, he can share his knowledge and help the team to know more through their experiences in working with him. So, his missions are satisfying his clients, giving his family joyfulness, and making his team better. From his missions, showed links from Y to his clients, his family, and also his employees. Without harmony and sustainability, this mission won't happen, which's related to the third pillar of ikigai.

By working as an external auditor, Y gets economic benefit. He also said that he gets happiness since he works with his passion. Also, he gets to have new relations and visit new places since he always goes to his clients' office when he's going to do the audit. These three things are what Y paid for. So, by combining what he's good at which's working under pressure and over time, with what he is paid for, there comes a profession. His profession is as an external accountant.

Through his works, he can give something to the world to get something from it. He gives his clients maximum results,

gives his family a memorable holiday, and gives his team more knowledge and experiences. From those things, he gets salaries from the maximum results of his team, he gets joyfulness through the holiday, and he gets a better team to handle clients and his client may increase since his team is getting better and better. The combination of what he gives and what he gets is called vocation. So, in handling clients, he's a partner of his public accounting firm. In his family, he's a father and also a husband for his wife. And in his team, he's a great leader to lead his team to have a better performance. Without harmony, there won't be any mutual relationship. From his vocation to some people, these show the harmony and sustainability which're related to the third pillar of ikigai.



Figure 3. Ikigai of Internal Accountant

Z has never thought that her life will be trapped in accounting forever. At first, when she finished her senior high school, she wanted to go to medical school or design school instead of an accounting degree. She didn't quite love accounting at that time, because she didn't like the complicated part. But she tried to love it. She released herself from the illusion of being a medical student or design student and accepting herself as an accountant student. So, here, Z hasn't reached flow in accounting, but she's applying the second pillar of ikigai, which's releasing yourself. To reach flow, she did ritual by studying accounting at Surabaya University until she worked in Synergy Management Consultant. By studying it ritually, Z is starting small (first pillar of ikigai) until she's great now. This ritual happened for quite a long time until she found her flow. So, ritual gives us clear targets to help us enter the flow (Garcia & Miralles, 2016).

After finishing all of the subjects and her thesis, she was offered to work in an accounting services office founded by her lecturer. She worked until one day, in 1998, the company suffered a huge loss. What's left was a few employees and a few clients. At the end, Z helped the company to grow again and become the Director of it. As the time goes, she also realizes that she's good at analysis and she loves it. After a long ritual at the workplace, finally, Z found out what she loves in accounting. Ritual helps us by giving process and steps to reach a goal. That's why when we're facing big goals, try to break it down into pieces, then accomplish them piece

by piece. Her processes were when she handled the clients and she learned and kept on polishing her skills. Her goal is to empower professionals to keep on working in international class Synergy. She also breaks the goal into pieces. First, she restored the accounting services office. Second, she started to develop the division of the company. Third, she started to handle new clients with new variations, like now, she tried to handle the restaurant business. The last is that the accounting services office changed its name to become a private company.

Now, Z loves accounting and now she's an analyst expert. She loves her job because she can bring kindness to others. If she's going to handle the small client that is sick or the big client, she'd rather choose the small and sick one, because it really needs our help. The combination between what she loves and what she's good at is passion. Z's passion is analysis.

From what Z loves, which's bringing kindness, she can give something to the world. To her client, she can give a great analysis, so her client won't suffer from sickness. To her employees and team mates, she can make them have a kind heart, the culture of kindness, and work experience. To her family, she can create a great culture. To her children, she can teach how to be a good analyst and be kind to others. The combination of what she loves and what she can give to the world is mission. So, her mission is to bring smiles to the sick company, to bring a great culture in her company, to have a great culture in her family, and to make her children behave better. The way Z cares for the sick companies and can make her have a link to them. She also cares about her family and her children. These things will eventually bring harmony and sustainability from the third pillar of ikigai.

After doing something, we'll get something. By doing her expertise, analysis, she gets a lot of things. Every time she gets clients outside Surabaya, she always extends for a day to explore the city. By exploring the city after working, it's one of the examples of microflow and the fourth pillar of ikigai, the joy of little things. She also gets paid for doing the analysis. Sometimes, the clients who are satisfied with her analysis, can chat and tell her some information. By combining the expertise of Z and what she paid for, it brings up a profession. The profession of Z is an internal accountant. Although she's good at analysis, she's still categorized as an internal accountant.

After giving something to the world, we'll eventually get something. In her daily work, Z gives great analysis to her clients, so they can survive from their sickness. She also teaches her employees and her team, so they'll grow better.

She also gives her family time, so she has quality time with them. She also spares her time for holiday for some months and her family must spare her time also. And the more important one is that she gives time to her mother every Sunday.

From the things she gives, she gets so many things. She gets a salary because she does a great job in analysing and she gains trust and loyalty. She also said that some clients love her analysis and call her sometimes if they need her. She also gets happiness through her family, since she gets to meet her husband and children because she always spares time for them and joyfulness in going for holiday. The combination of what

Z gives to the world and what she can be paid for, it'll bring up vocation. In the workplace, she's an analyst, a leader, and a team mate. While in her family, she's a wife, a mother, a friend, and a daughter to her mother. Her vocation shows her harmony and sustainability from the third pillar of *ikigai* between she and her clients, her family, and her employee.

The theoretical implication discusses how three types of accountants find their *ikigai* based on four components, which are the things they love, how good they are, the things they give, and the things they get. There are some ways to get through the components, one of them is finding flows.

It's not an easy task to find our passion. We need to know what's the activity that we love and what we are good at. They all do it from starting small, the first pillar of *ikigai*. X started his hobby which is reading books. Y started from his dream and goal to become an external accountant from his lecturer at university. While Z started learning accounting every day in university. They also have already released themselves from their undesired activities. X released himself from working in a bank to be an educator accountant, Y released himself from working as an internal accountant to be an external accountant, and Z released herself from her illusion of being a medical or design student to be an accounting student.

X then found the activity he loves, his passion, which is teaching. He recognized it when he first taught as an assistant lecturer in one of reputable universities in Yogyakarta. Since he already knows what he is going to be, he has already found his flow. He has already met the requirements to flow. He knows what to do as a lecturer, he understands how to teach, he understands how good he teaches, understands where to go to do his work, understands the challenges as a lecturer, and understands the skills needed as an educator accountant. To support his passion, he took the master's degree and PhD degree program. He also learns from the people of the organization which's IAI. Y is also quite the same as X. He has already known that his passion is since senior high school, which is accounting. In the university, he met a lot of lecturers that also worked in a public accounting firm that made up his mind to be an external accountant. As external accountants, they are required to work overtime and work under pressure while he really loves them. It's quite different from Z. At first, she didn't like accounting. She went to university by taking the accounting program, but she was forced by her father. The way she found her flow is by doing rituals. It means that she has to repeat doing it until she finds her flow. In the end, she's grateful to become an internal accountant since she actually found her passion, which's analysis.

Mission is also part of the reason to wake up in the morning. To have a mission, we must know what kind of activity we love and we're going to give to the world. All of the three accountants have a link to harmony and sustainability with the people around them. From the interview, X's missions are that he wants to see his student success from their learning with X and shares everything he has with his family and also fulfilling the needs of his family. His mission comes from what he wants to give through teaching. He likes to share everything he has with his students. He can share all the knowledge he has with his students and help them to reach success from his teaching. Since he likes

to read, his children follow his hobby also. He can share all the things he learnt from his students to his family too. Y's missions are satisfying his clients, giving his family joyfulness, and making his team better. Since Y loves the deadline thing and overtime work, he can give his clients maximum results through his work. He also gives his family a memorable holiday through his salary. To his team, he can share his knowledge and help the team to know more through their experiences in working with him. Z's missions are to bring smiles to the sick company, to bring a great culture in her company, to have a great culture in her family, and to make her children behave better. The conclusion of those missions is because Z can give a great analysis, so her client won't suffer from its sickness. She can make her employees and team mates have a kind heart and a culture of kindness. She can create a great culture for his family. And she can teach how to be a good analyst and being kind to others, to her children.

We can call our job a profession if we know that we can get something from the activity we have mastered. X, through teaching, he can get happiness by seeing his student success. He also gets some knowledge through his students because in teaching, there're communications that can make exchange of information happen. He gets a salary also, but he doesn't quite care, because he only focuses on teaching the students. If Y, he gets economic benefit. He also gets happiness since he works with his passion. Also, he has new relations and visits new places since he always goes to his clients' office when he's going to do the audit. These three things are what Y gets from his works. The joy of little things, second pillar of *ikigai*, shows from visiting new places and enjoying going out to go to his clients' office or company. While Z is doing her expertise, analysis, she gets a lot of things. Every time she gets clients outside Surabaya, she always extends for a day to explore the city. This shows her joy of little things also, which's the second pillar of *ikigai*. She also gets paid for doing the analysis. Sometimes, the clients who are satisfied with her analysis, can chat and tell her some information.

From what we give, we get. It's the combination of vocation. The three types of accountants have links to be in harmony with the people around them. To his student, X vocation is a teacher and a mentor. He teaches their students and tells them his experiences. He gets paid by knowing his students are successful like he has ever met his children in an airport and also salaries. To his family, his vocation is a father. He teaches and shares experience also, so his children can learn from his father. To his children, his vocation is a friend. He gets paid by seeing his children grow in maturity. He's always being taught by his children implicitly which's one of the proofs that his children grow mature and can give feedback also to his father. While Y handles clients, he is a partner of his public accounting firm. In his family, he's a father and also a husband for his wife. And in his team, he's a great leader to lead his team to have a better performance. If Z, in the workplace, she's an analyst, a leader, and a team mate. While in her family, she's a wife, a mother, a friend, and a daughter to her mother.



## IV. CONCLUSIONS

Accountant isn't an easy job for some people. Some people who are accountants, sometimes they even don't enjoy their jobs. Some of them become accountants because accountants are needed in every company. Some of them also think that accountants can bring them lots of money. But, some of them also really enjoy being accountants. They don't even think about money, but they just really enjoy their work. This phenomenon happened because nowadays, people think about how to meet their needs in the world that really needs a lot of money, that's why what people think first is money, not the job itself. To find their passion, they all need to find flow. They all have already found their flow through their unique way. The educator accountant has already found their flow when he's teaching as an assistant lecturer in his university. The external accountant has started to find his flow from senior high school, then it becomes clearer in the university because of his lecturer. The internal accountant found her flow at her work through ritual, which's through repetition of her works, until she found out that she's great in analysis. From the interview that has been done by the author, the three types of accountants, educator, internal, and external, are enjoying their works. The educator accountant doesn't even care whether his salary has been sent or not. The external accountant really enjoys his work until overtime and he's lively when he works under pressure. The internal accountant doesn't care if she has to reject a big client, as long as she's busy and as long as there's clients that really need her, she will reject. So, right now, the educator, external, and internal accountant has already found their ikigai. Their ikigai can be found by the help of the pillars of ikigai, especially the harmony and sustainability, because ikigai has links to be in harmony with the environment, with people around us. So, if the environment or the people around us don't have links with us, then our mission, our hard work, and everything, won't be achieved. The ikigai of every people are different. You have to find your own ikigai. If you don't find the right one, don't give up, because you'll find it someday. Keep on searching for reasons to wake up in the morning.

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