

Does the Actualization of Cultural Insights in the Accounting Curriculum Contribute to Students' Perceptions of Ethics?

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Abstract

This study examines the effect of culture-based accounting models on students' perceptions of ethics. This study used an experimental method using a post-test-only group design. Participants in this study were accounting students of Gorontalo State University in two classes of Business Ethics and Accountant Profession courses. The participants were classified into an experimental group (25 students) and a control group (16 students). This research proves that the integrated accounting learning model of cultural insights shapes students' perceptions of ethics. The results showed a significant difference between the perception of experimental group participants and control group participants. This is due to the different treatments given to the experimental group, which include cultural stimuli in the learning process of business ethics and the accountant profession, and not caused by differences between groups before the experiment. The results of this study also show that the influence of the integrated accounting learning process of cultural insights on students' perceptions of ethics is greater than the influence of differences between individuals on students' perceptions of ethics.

Keywords: Accounting Curriculum Model, Culture, Ethics.

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Introduction

Gorontalo is known for the philosophy of "Adat bersendikan syara', syara' bersendikan kitabullah" (tradition intertwined with sharia, sharia intertwined with the Qur'an). This philosophy underlies all aspects of the social regulation of Gorontalo society. Gorontalo people view and uphold traditions and life values derived from the Qur'an and Hadith. (Amaliah & Rahmat, 2017; Niswatin et al., 2023). Traditions and cultures found in the community not only provide space in accounting practices in business organizations. (Jessica, 2023; Sonhaji, et al., 2022), religious organizations (Samuel et al., 2021) and local communities (Akbar, et al., 2023) However, it can also ideally be considered a reference for formulating an innovative and interesting accounting learning curriculum. (Amaliah & Lukum, 2019; Anas, 2018).

Rothman et al. (2014) mention that the book "Megachange 50" predicts that Indonesia could become a developed country by 2050. In response, it is very important for Indonesia to immediately

improve human resource development to support the acceleration of national economic growth. As mandated in Pasal 1 Undang-Undang No. 20/2003 about the National Education System, the purpose of national education is to develop the potential of learners and produce future leaders who are pious, resilient, intelligent, religious, and have self-control, appropriate behavior, and necessary skills in communal life. In this case, Meria (2012) states that the National Education System Act of 2003 is Indonesia's smart response to the challenges of globalization that can potentially disrupt national identity within the global constellation.

In line with the previous notions, Oktavianti et al. (2017) Emphasizes that education aims to produce academically intelligent future generations and build their character according to prevailing cultural values. This is done by incorporating noble values as cultural heritage handed down from ancestors that serve as character and behavior guidelines. Listyaningsih et al. (2021) It is revealed that to produce the Indonesian millennial generation, an educational process connected to the world of industry and technology is needed for character building. Character is formed from noble values that will shape the younger generation's ethics with noble morals. Meanwhile, Tanu, (2016) Argues that for a civilization to maintain its existence and relevance, cultural inheritance from generation to generation is essential through inculcating cultural values in both formal and informal educational means. Indonesia has a rich culture that contains essential philosophical values. These philosophical values can be used as a learning resource to instill an understanding of ethical values in student behavior. Therefore, in simple terms, it can be said that the instillation of students' moral values through the concepts of cultural insight in the learning process not only serves to preserve the nation's culture but also as a means of learning ethical values in supporting the development of civilization for the younger generation as future leaders of the nation.

In fact, education today prioritizes intellectual aspects and is used as an indicator of success in the educational process, but it ignores emotional and spiritual intelligence in shaping student character. (Hasnidar et al., 2020). The curriculum management process in the current era of globalization reduces the importance of strengthening the character of the younger generation. Failure to include emotional and spiritual aspects in the learning process is a form of weakness that should not be ignored. Relying on students' intellectual competence and abandoning emotional and spiritual competence leads students to make mistakes that violate ethics. Cases of labor exploitation and fraud by irresponsible traders are examples of products that violate business ethics. In addition, several cases of ethical violations committed by accountants (for example, KAP Anderson, Enron, manipulation of PT KAI's financial statements) are factual evidence of accounting education's failure to instill and uphold ethical values in accounting students. Regarding this, Sahlan (2014) Argues that the absence of internalizing ethical values in the learning process causes knowledge transfer to be rather 'superficial.' This type of learning process will only negatively affect students' views in response to global cultural influences and technological advances. Further, Bahri et al. (2024) Explains that character and education are connected because the educational process that forgets the formation of good character will eventually produce fraudsters, thieves, liars and selfish people who do not care about others. However, ethical learning assessment, one of the most complex aspects in the realm of education, is considered very complex. (Fuentes & Sánchez-Pérez, 2023), but Hermanto et al. (2024) Expressing indicators that involve habituation of religious activities (such as praying, reciting, praying before studying) for the value of religiosity, fostering a sense of love for the country, national spirit and commitment to learning, mutual assistance, honesty and courtesy.

Several research results support the formation of student character through the noble values of the nation's culture. Ramlan et al. (2023) revealed that exploring local wisdom values integrated into educational values for the development of character indicators is needed to dismiss global cultural values contrary to the nation's personality. Aneswari et al. (2017), who conducted the research, used the noble values of the nation's culture contained in Pancasila in accounting education. The research (Qadri et al., 2023) uses an integrated participatory action method of Ki Hadjar Dewantara's thoughts on "ngarti" and "ngrasa" attitudes to be used as a basis for learning. This method has proven to improve students' accounting competence and learning attitudes. Meanwhile, Ekasari (2014) humanizes accounting education using 3ling epistemology. Through humanization, including elements of "ngrasa" in accounting education can be used to realize human welfare. The synergy between accounting and culture not only provides benefits in the reality of accounting implementation in society but can also provide an understanding of ethical values in accountants. In the study, Mangoting et al. (2022) found that cultural intrusion proved relevant in detecting taxpayer fraud. Furthermore, research by found that internalizing

the meaning of Javanese noble speech at the stage of budgeting its users to the dictionary trip. Budgeting based on Javanese cultural values guides budget users to live a life of faith.

This study examines the effect of culture-based accounting models on students' perceptions of ethics. As Ferdiawan & Putra, (2013) stated, Character development can be done through local cultural education. It refers to the inherent and inseparable cultural values in individuals that underlie one's behavior and views. Understanding cultural insights is seen as the right solution to problems that occur in modern Indonesia today. The culture that comes from society contains fundamental truths that have been passed down from generation to generation and thus shape the behavior of society. The cultural values that make Gorontalo society refer to the Qur'an's values. Culture is one of the means of developing human resources. Its existence is evident from philosophical values describing human ethics, behavior, and thought processes. Furthermore, Ferdiawan & Putra (2013) Stated that it is easier to integrate local cultural values into students' character development because these values have been ingrained in them from the beginning in families and communities. On the same side, research conducted by Muhammad et al. (2021) Shows that character-based education has implications for student character, namely discipline, religion, tolerance, creativity, independence, curiosity, social care, independence, national spirit and responsibility.

Literature Review

Studies on Students' Perception of Ethics

Previous research has highlighted several findings regarding students' perceptions of ethics in various cases and phenomena in the business and professional fields of accountants. A study conducted by Arif et al. (2014) Showed that students' perceptions of creative accounting show that from the ethical concepts of deontology, utilitarianism, and ethical egoism, creative accounting behavior cannot be categorized as ethical. This is due to the innovative nature of accounting that prioritizes individual interests above public interests. Fitria & Sari's (2014) The research found empirical evidence that students tend to engage in unethical behavior based on their perceptions of ethical dilemmas as they become more knowledgeable in accounting. Muna (2021) It was stated that various cases of irregularities in the accounting profession can be minimized through ethics.

Furthermore, the study conducted by Utami & Widodo (2015) Found that accounting students and law students have different perceptions about the ethics of tax fraud. Based on the results of the analysis, law students have higher perception scores about tax fraud. Law students tend to be more intolerant of tax fraud compared to accounting students. Meanwhile, research by Caniago et al. (2023) explains that ethics derived from Islamic values can avoid violations and lead to work that is good for society and the environment.

Studies on Ethics and Culture

Ethics boils down to the ability to distinguish right from wrong behavior, and ethical business decisions can take root, as well as principles and conscience. The ethical behavior of a business depends on its cultural and moral behavior (Bajrami et al., 2024). Mahdavi-khou and Khotanlou (2012) argue that based on scandals in accounting, the lack of value and responsibility of accountants can motivate someone to manipulate financial statements. Cases of manipulation of financial statements continue despite the spread of accounting ethics in the learning process and through books, case studies, and journal articles. Therefore, this study views the importance of incorporating Islamic values in all study programs on ethics education in accounting departments to increase students' awareness of ethical behavior. Hasan (2009) states that the lack of enforcement of public accounting ethics blames the underrepresentation of this problem on the accounting education system. Therefore, the Indonesian Institute of Accountants must come up with innovative solutions to enforce ethics based on public demand. In addition, Usmaedi et al. (2021) reported that the cultivation of local culture in the community

has proven effective in preventing corruption in Banten.

Sopannah et al. (2013) Revealed that the internalization of the values of local wisdom of the Tengger tribe into the budgeting process (i.e. planning, implementation, and accountability) has succeeded in encouraging transparency and responsibility, as well as reducing corruption cases. The entire budgeting process that also involves the public incites transparency, fairness, fairness, and accountability. Salleh & Aziz (2014) Argues that religious values in Islamic ethics (integrity, trustworthiness, accountability, transparency, and discipline) are suitable for forensic accountants. These values play an important role in detecting fraud as well as analyzing and interpreting financial statements, information, audit evidence, asset tracking, and internal control. Yasa & Prayudi (2019) Found that subjective intentions and norms are factors controlling compliance. In addition, the local culture of the Balinese people influences the intention to practice obedience.

Research Method

Variables of Research

The variables used in this study were the application of culture-based accounting learning as the independent variable and the understanding of ethics as the dependent variable. This study employed an experimental method by applying culture-based accounting learning, which aims to increase students' knowledge of ethics.

Subjects of Research

The subjects in this study were accounting students who took courses in Accountant Business and Professional Ethics. The course consisted of two classes (16 students in the control class and 25 students in the treatment class).

Experimental Design

The present research employed an experimental method with a two-group posttest-only design. Christensen (1988) That is elaborated as follows:

X	O1
R	O2

R indicates that the research subjects were placed randomly into the groups O identifies the measurement or observation X shows the emergence of experimental stimulus into the groups. Based on the previous design, the experiment in this study was carried out as follows: The research subjects were divided into two groups (experimental group - Group I) and (control group - Group II)—group I was given the treatment of culture-integrated accounting learning for six months. The setting of a six-month duration refers to the researcher's consideration that Group I is assumed to experience the impact of culture-based learning in that period, therefore the effect they experience is expected to be observable. Meanwhile, Group II did not receive any treatments and proceeded with the usual learning method. The learning of accounting business and professional ethics is based on universal ethics. After six months, observations were made on group I and group II regarding students' perceptions of ethics. The observation is depicted in the form of a diagram with symbols of O1 and O2. The experimental effects were measured with a difference between O1 and O2. The internal validity control in this experiment was carried out by:

- (a) Random assignment of the experimental subjects will be conducted into Group I and Group II. Random assignment refers to the assignment to ensure that the experimental subjects have the same probability of being placed in Group I or Group II. In performing the random assignment,

the aspect of equality of students' understanding of business and accountant ethics is also taken into consideration.

- (b) Eliminate external influences (historical) and maturation by creating a control group (Group II) as the comparison group of Group I. The non-pretest experimental design used in this study, according to (Neuman, 2000), has a drawback: the difference in post-test results arising between the two groups can be caused by differences before the experiment, and not because of treatment. The absence of a pretest in the study was intended to avoid asking one's perception of the same thing more than once. This weakness of the no-pretest design was overcome by testing the equivalence of the two groups before the experiment, to ensure that the difference in post-test results was actually due to the stimulus.

Identification of Stimulus (Treatment) and Outcomes

The stimulus (treatment) or independent variable that was manipulated in this experiment was the application of culture-based accounting learning to students. This refers to the activity of studying ethical values derived from the philosophy of cultural values of the Gorontalo people. The aspect of cultural diversity possessed by the Gorontalo community that is focused on in this study is the cultural values that are relevant to ethical values in business and the ethics required by the accounting profession. In this experiment, the stimulus was given to group I through learning about ethics in the paying tradition (construction of the house), oral literature, moral messages, traditional children's games, and the philosophy of karoo culture. Furthermore, identification was carried out on values that are relevant to the ethical values needed in business and required by the accounting profession. The outcome or the dependent variable in this experiment is the student's perception of ethics. The students' perceptions were measured on a scale of 1 and 2. A scale of 1 indicates a perception that the ethical values in culture-based accounting learning are easier to understand due to the students' inherent cultural experiences in the family and community of Gorontalo. The scale of 2 refers to the perception that the benefits of learning accounting based on culture are very low, and that the cultural values in business ethics and the accounting profession are very low.

Data Analysis Technique

The research hypotheses were tested using the t-test of two mean differences (mean). The effect of the stimulus (organization and learning of culture-based accounting) on outcomes (students' perceptions of ethics) was tested by comparing the perceptions of the experimental subjects in group I with those of the subjects in group II after the stimulus was given. The equivalence of group I and group II before the experiment was tested by ANOVA analysis on the data on the characteristics of the subjects (age, gender, and year of study).

Population and Sample

The population of the research subjects in this study were accounting students. The research sample was taken using a two-stage purposive sampling method. The purposive sampling method was applied because this experimental research required intensive interaction with the research subjects. The research subjects were selected based on the researcher's judgment regarding the subject's willingness to be involved in this study. The first stage of sampling was the sampling of accounting students who are taking courses whose learning process can be integrated with contents on culture. From this stage, the accounting students who took classes in Accounting Business and Professional Ethics were included as the sample. The second stage was performed by selecting some of the participants obtained in the first stage as the samples. The consideration in choosing this sample is based on the research results of (Amaliah & Lukum, 2019) the Accountant Business and Professional Ethics course is one of the accounting courses that can be integrated with culture in the learning process offered in the semester

2020/2021 in accordance with the duration of research. The students also agreed to participate in this research.

Result and Discussion

Instrument Quality Test

The quality of the data generated from the instruments in this study can be analyzed through validity and reliability testing. Hence, the questionnaire was tested for its validity and reliability.

Validity Test

A validity test is employed to measure the questionnaire's validity. An instrument is regarded as valid if it can measure what it intends to measure. This test employed product moment correlation formula as follows: The data are considered significant/valid and deemed as appropriate to be used as the research instrument if the obtained Pearson Correlation has significance value below 0.05, or if the $r_{count} > r_{table}$. Vice versa, if the $r_{count} < r_{table}$, the data are considered insignificant/invalid. In this validity test, there were a total of 41 respondents who filled out the questionnaire, consisting of 25 respondents from class C and 16 respondents from class D in the Accountant Business and Professional Ethics course, where class C was the treatment class and class D was the control class. The r_{table} in this study was 0.308 which was obtained by the formula $df = n - 2$ ($41 - 2 = 39$) (see attachment). There were 16 statements involved in the instrument. The validity test of the instrument statements is presented in the following table 1:

Table 1. Validity Test Results

Statement	r_{count}	r_{table} (n=41)	Description	Status
1	0.407	0.308	$r_{count} > r_{table}$	Valid
2	0.394	0.308	$r_{count} > r_{table}$	Valid
3	0.414	0.308	$r_{count} > r_{table}$	Valid
4	0.643	0.308	$r_{count} > r_{table}$	Valid
5	0.526	0.308	$r_{count} > r_{table}$	Valid
6	0.611	0.308	$r_{count} > r_{table}$	Valid
7	0.457	0.308	$r_{count} > r_{table}$	Valid
8	0.522	0.308	$r_{count} > r_{table}$	Valid
9	0.457	0.308	$r_{count} > r_{table}$	Valid
10	0.326	0.308	$r_{count} > r_{table}$	Valid
11	0.328	0.308	$r_{count} > r_{table}$	Valid
12	0.341	0.308	$r_{count} > r_{table}$	Valid
13	0.355	0.308	$r_{count} > r_{table}$	Valid
14	0.468	0.308	$r_{count} > r_{table}$	Valid
15	0.469	0.308	$r_{count} > r_{table}$	Valid
16	0.401	0.308	$r_{count} > r_{table}$	Valid

Source: Data processed by SPSS 2021

Based on the previous table 1, all statement items in this research instrument were declared valid, where the r_{count} for each statement was greater than r_{table} (0.308). Thus, all question items met the validity test and were suitable for use for research data collection.

Reliability Test

A reliability test is conducted to measure a questionnaire, which is an indicator of a variable. In this research, Cronbach's Alpha formula (α) is used. This research instrument is reliable if it gives a Cronbach alpha value > 0.60 . The reliability test results are elaborated as follows:

Table 2 Reliability Test Results

Reliability Coefficient	Reference Value	Description	Status
0.758	0.6	Cronbach's Alpha value is larger than 0.6	Reliable

Source: Data processed by SPSS 2021

Based on the table 2, the reliability coefficient obtained is 0.758, or greater than the predetermined standard value of 0.6. This shows that the instrument used in this study is feasible for the next stage.

Data Normality Test

The normality test in this study is the Kolmogorov-Smirnov Test with the basis for making decisions, namely H_0 is accepted if the probability is greater than 0.05, which means the variables are normally distributed; if the probability is less than 0.05 then H_0 is rejected which means it is not normally distributed. The results of the Kolmogorov-Smirnov test are described in the following table 3:

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test	Results
N	41
Normal Parameters ^a	Mean 18.6341 Std. Deviation 2.92195
Most Extreme Differences	Absolute .196 Positive .196 Negative -.184
Kolmogorov-Smirnov Z	1.253
Asymp. Sig. (2-tailed)	.087

a. Test distribution is Normal.

Source: Data processed by SPSS 2021

As shown in the table above, the Kolmogorov-Smirnov Z value is 1.253 and the asymmp. Sig. (2-tailed) or probability value of 0.087, above 0.05 as required. Thus, the data used in this study has been normally distributed and can be continued in hypothesis testing. Influence of Stimulus of Implementation of Culture-based Accounting Learning on Students' Perception on Ethics

The hypothesis testing in this study used the Paired Sample T-test different. In this study, a testing was conducted for two groups (treatment and control class), with the hypothesis formulated as follows: $H_0: \mu_1 = \mu_2$ (treatment class and control class have a similar understanding of business and professional ethics from a cultural point of view).

$H_a: \mu_1 \neq \mu_2$ (treatment class and control class have different understandings of business and professional ethics from a cultural point of view).

The criteria for decision-making is comparing the t-count value with the t-table value. Ha is accepted if the t-count value is greater than the t-table value with a probability below 0.05, meaning that the treatment class and control class have different understandings of business and professional ethics from a cultural point of view. On the other hand, if the t-count value is smaller than the t-table value with a probability above 0.05, Ho is accepted, which means that the treatment class and the control class have no different understanding of business and professional ethics from a cultural point of view. The t-table value is at 1.75305 (df=15). The hypothesis test results are elaborated below.

Table 4. Hypothesis Test Results

	Paired Differences							Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	
				Lower	Upper			
Pair 1 Treatment Class - Control Class	2.7500	4.09064	1.02266	-4.92975	-.57025	-2.689	15	.017

Source: Data processed by SPSS 2021

As shown by the results of the analysis, the t-count value for the difference between the treatment class and the control class is -2,689, with a sig (2-tailed) value of 0.017. Meanwhile, the t-table value with the degree of frequency (pdf) is 1.75305. This t-count value is greater than the t-table value (-2.689 > 1.75305), and this significance value is still smaller than the alpha value used (0.05). In conclusion, Ha states that there are differences in understanding of business and professional ethics from a cultural point of view in the treatment class and control class.

Furthermore, the value of the confidence level at 95% (alpha 5%) indicates a significant difference between the treatment class and the control class in understanding business and professional ethics from a cultural point of view. The following table illustrates this by comparing the average score in the treatment class with the control class in understanding business and professional ethics from a cultural point of view.

Table 5 Comparison of Mean Values

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Treatment Class	17.4375	25	1.67207	.41802
	Control Class	20.1875	16	3.72771	.93193

Based on the table above, the treatment class has an average value of 17.4375 with a standard deviation of 0.41802. Meanwhile, the average value in the control class is 20.1875, with a standard deviation of 0.93193. This smaller standard deviation indicates that there is little variance or a large enough gap. The standard deviation, which is lower than the mean, suggests that students' understanding of the Business and Professional Ethics course with a cultural approach is in the good category, so the resulting score is high. The table above also shows a fairly large difference between the treatment class and the control class, where the mean value and standard deviation are larger. Based on the research findings, cultural learning can be integrated into business and professional ethics courses. In addition, the cultural integration approach can also be tested for courses in other accounting fields of study.

Conclusion

The application of ethics in the behavior of accounting students as prospective young accountants can only be made slowly. The emergence of various cases of ethical violations in the context of business and professional accountants demands more innovative and responsible accounting education. This study's results show that applying an integrated accounting learning model of cultural insights empirically affects students' perceptions of ethics. Local cultural values express the norms and rules prevailing in a society. Cultural values that grow and are embedded in each individual are a form of identity that is owned and guides one's behavior. Philosophical values contained in the culture of a society can be used as a reference for accounting learning, which should be included in the curriculum to encourage students to understand and apply ethical behavior in responding to the challenges of civilizational development. This research contributes to producing an innovative and attractive accounting curriculum. The results of this study provide recommendations on the importance of academic attention in reevaluating the accounting curriculum so that it has adequate ethical learning content, which is needed in Graduate Learning Outcomes (CPL). The content of ethics learning is required in the structure of the accounting curriculum, not only in the Business Ethics and Accounting Profession courses but also integrated with several other relevant courses.

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