

## The Effect of Heroes Values on Accountant Academic Integrity

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### *Abstract*

*The purpose of this study was to identify the hero's values to mitigate violations of academic integrity, in this case, cheating. Researchers used 100 research samples and built a research questionnaire based on the theory and available books on the values of state defense. In the results of the first validity test, the researcher found several invalid items so that the invalid items were eliminated. Furthermore, the researcher collected data at UPN Veteran Yogyakarta to see the influence of the variables composing the values of state defense. Five variables composing the values of state defense; there are two variables that have a significant effect on increasing academic integrity. The existence of this research is expected to open new scientific insights to connect the internalization of the values of state defense to increasing academic integrity.*

*Keywords: values of state defense, academic integrity, Love for the Country*

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## I. INTRODUCTION

During the Covid 19 Pandemic, which is currently being experienced by all countries in all parts of the world, social interaction must be minimized. This has the impact that all elements must take advantage of the momentum of the 4.0 industrial revolution. Likewise, in the field of improving education, technology optimization must be done so that it can produce pro-digital learning outcomes.

But the use of distance learning actually has the impact of increasing academic integrity violations such as cheating. Distance learning does not neglect to assign assignments by lecturers to students. The number of assignments given by several lecturers sometimes makes students do various things, including those that violate academic integrity, to be able to complete the assignment. One of the reasons for this is the lack of physical supervision by the lecturers. Previous research shows that as many as 70% of students commit academic violations due to opportunities and rationalizations (Malgwi and Rakovski 2009). The violation of Academic Integrity (AI) in question is getting benefits from other individuals in an unfair way, for example, cheating on a friend's work, using other people's ideas, and plagiarism (Cronan, Mullins, and Douglas 2018). Even though previous research stated that AI violations occur almost all over the world (Cabral-Cardoso 2004; Minarcik and Bridges 2015; Taylor 2010) but the research has not yet discussed efforts to reduce violations. This is important to

do because students' nonethical behavior will determine future job careers. Students who commit AI violations will be more tolerant of unethical behavior in the world of work (Cronan, Mullins, and Douglas 2018).

Further research is needed regarding internal factors related to efforts to mitigate academic integrity violations. The values of struggle show that the internalization of values can encourage someone to act ethically. This study aims to examine the impact of state defense values on academic integrity violations. The values of state defense consist of 4 values, namely Love for the CountryCountry, the initial ability to defend the CountryCountry, etc.

This study focuses on the accounting profession because this profession is prone to violations of both ethics and law, considering that financial reports are sacred in an organization. Accounting graduates of FEB UPN Veteran Yogyakarta should not produce graduates who only rely on the final result and forget the values of defending the CountryCountry. The purpose of this research is very important to be achieved considering that student subjects, namely prospective accountants, are responsible for the process of making financial reports so that the internalization of the values of state defense is needed.

## II. LITERATURE REVIEW

The values of state defense are the basic values that become the reference for the entire academic community at the Yogyakarta "Veteran" National Development University. Students, in this case, prospective accountants, are expected to have an awareness of defending the CountryCountry. Consciousness is the scientific ability of humans to know themselves in connection with a moral consciousness. Ethical awareness, human awareness of good and bad things (Abidin, Dr. Ir Zainal. 2014). There are several studies that have examined the impact of internalizing the values of state defense in various cases, showing that these values can become the basis for individuals to behave ethically (Wahyudi 2017). The values of state defense in question are as follows:

- a. Feelings of Love for the nation and CountryCountry  
Love for the motherland can also be interpreted as a sense of pride, sense of belonging, respect, and loyalty that each individual has in the CountryCountry where he lives. Heroic values can influence students to avoid cheating (Eden et al. 2015). Prospective accountants are expected to have ethical behavior from college. One of the methods used is to internalize the values of Love for the CountryCountry. Candidate accountants are proud to be Indonesian, and using domestic products is an attitude of loving the CountryCountry. Individuals who are proud of their CountryCountry are expected to behave ethically and not violate academic integrity.  
H1: Love for the Country has an effect on academic integrity
- b. Be aware of the nation and state.  
The awareness of the nation and state means that individuals who live and are bound by the rules and patronage of the Unitary State of the Republic of Indonesia must have attitudes and behaviors that grow from self-will, which is based on sincerity or willingness to act for the good of the Indonesian nation and state. Prospective accountants who have a high tolerance for religion, belief, and other organizations are also expected to increase their academic integrity so that they avoid unethical behavior such as cheating.  
H2: The feeling of being aware of the nation and state affects academic integrity

- c. Believe in Pancasila as the state ideology.  
Pancasila as the state ideology is the values of Pancasila, which are the source of inspiration and the ideals of life for the Indonesian nation. Pancasila is a way of life in society, nation, and state. One of the efforts to apply the values of state defense is to believe in Pancasila as a way of looking at a social life. In this case, it is related to the internalization of Pancasila values, so that it is hoped that accountants who internalize Pancasila as the state ideology will avoid unethical behavior such as cheating.  
H3: The feeling of belief in Pancasila as the state ideology affects academic integrity
- d. Willing to sacrifice for the nation and state of Indonesia  
Willing to sacrifice for the sake of the nation and state, namely by being willing to sacrifice time, energy, thoughts, and property for the public interest. Or, in another sense, it is the unconditional dedication given by citizens to the land of blood with full awareness, sincerity, and responsibility to maintain the continued glory of the nation and state of the Republic of Indonesia. Prospective accountants who are willing to sacrifice their time and energy will avoid unethical behavior such as cheating.  
H4: A sense of self-sacrifice for the nation and state of Indonesia affects academic integrity
- e. Has the initial ability to defend the CountryCountry.  
Psychologically, he has emotional, spiritual, and intellectual intelligence, always maintains his body and soul, and has the characteristics of discipline, resilience, hard work, and resilience. Physically, namely having excellent health conditions, physical skills to support the initial ability to defend the CountryCountry psychologically by enjoying sports, and always maintaining health. If an accountant has emotional intelligence, he will have a high sense of integrity so as to resist the desire of individuals to act fraudulently, one of which is cheating.  
H5: The feeling of having the initial ability to defend the CountryCountry affects academic integrity

### **III. RESEARCH METHODOLOGY**

The subjects of this study were undergraduate students of the Accounting Department of FEB UPN "Veteran" Yogyakarta. This study refers to a research instrument (Cronan, Mullins, and Douglas 2018) with several adjustments. In addition, researchers are also developing the operationalization of the values of state defense in improving Academic Integrity (AI) by referring to the definition of experts who are the researchers' reference.

The technique used in sampling in this study was purposive sampling. Purposive sampling is a sampling technique with certain considerations. The criteria in the sample of this study are having or are currently taking state defense courses. Students who have passed this course are expected to be able to understand the basic values of defending the CountryCountry. The number of samples used was 100 people.

The research method used is an online survey. The researcher created a questionnaire in the form of a google form, and the link was distributed to all samples which met the requirements. After being collected, the researcher will sort the data that is appropriate or not suitable for further processing by paying attention to the consistency of answers and completeness of identity.

## IV. FINDING AND DISCUSSION

### V.1. Instrument Testing

To determine whether an instrument used in research is good or bad, it is necessary to test the instrument. The goal is to find out whether the research instrument has met the valid and reliable requirements or not. The following are the instrument trials conducted.

#### Validity test

The criteria for testing the validity of the item if recount after being consulted with the table is equal to or greater in the 5% significance level, then the item is valid, whereas if the count is less than stable, then the statement item is invalid. The following are the details of the validity test.

Table 1. Validity Test

Variable	Amount Initial Item	Amount Drops of Grain	Number of Valid Items
Love for the Country	36	5	31
Be aware of the nation and state	36	4	32
Believe in Pancasila as the state ideology	20	1	19
Has the initial ability to defend the Country	37	2	35

Source: processed data

#### Reliability Test

After testing the validity, it is then testing the reliability or reliability of the instrument. The following is the reliability test for each variable.

Table 2. Reliability Test

Number	Variable	Skor	Relationship level
1	Love for the Country	0,736	High
2	Be aware of the nation and state	0,675	High
3	Believe in Pancasila as the state ideology	0,724	High
4	Has the initial ability to defend the Country	0,734	High

Source: processed data

### V.2. B. Research Result

#### Love for the Country Against Academic Integrity

The indicator of Love for the CountryCountry has a very high role in the integrity of students in schools (Badruzzaman 2019). In one of the indicators, there is attention to problems in the environment. If this is related to the problem of cheating that is often done in schools, it can support the creation of academic integrity. The results indicate that the hypothesis which states that Love for the Country affects academic integrity is not supported statistically. The statistical results show that the level of significance is 0.295, which means that the data is not significant.

#### Be Aware of The Nation and State Against Academic Integrity

The results indicate that the hypothesis which states that national awareness affects academic integrity is not statistically supported. The statistical results show that the level of significance is 0.295, which means that the data is not significant. The theory by Indrawan and Aji (2018) which states that through education with integrity for national and state awareness in order to ward off the negative effects of globalization, education has an important role which is not supported by this research.

#### Believe in Pancasila as the state ideology Against Academic Integrity

The results indicate that the hypothesis which states that believe in Pancasila as the state ideology affects academic integrity is not statistically supported. The statistical results show that the level of significance is 0.189, which means that the data is not significant. The results of this study indicate that in the theory of M. Abdul Roziq A. (2016), which suggests that schools as a vehicle for the development of democratic citizens through education and citizenship that are responsible for organizing character education based on Pancasila support the creation of students with academic integrity is not supported by this research.

#### Has the initial ability to defend the Country Against Academic Integrity

Cheating is very common in Higher Education, such as plagiarism and cheating. So producing student graduates who have the character of defending the CountryCountry is very important. Educators have the responsibility to make three contributions to their students. Namely, knowledge, skills, and attitude, so that in addition to having good and competitive knowledge and skills, students must also have a good attitude and have the character of defending the Country (Suhartini et al. 2019). This research is in line with what was stated by Suhartini. The results of this study indicate that the initial ability to defend the CountryCountry affects academic integrity, with a significance level of 0.015.

#### The Effect of Heroes Values on Accountant Academic Integrity

The results showed that the value of heroes affects academic integrity, especially prospective accountants. R squared in this research represents the number 0.131. This means that there is a positive influence between the value of the hero, which consists of Love for the Country, Be aware of the nation and state, Believe in Pancasila as the state ideology, on academic integrity. The level of significance is 0.041, which indicates that the effect of Hero Value on Accountant Academic Integrity is a significant positive. This shows that the higher the hero value a student has, the more integrity the student will have. The magnitude of the influence of the hero value on academic integrity is 13.1 percent. This means that 86.9 percent of the factors that influence academic integrity is not only hero values but other factors that were not examined in this study. The results of this study support the research of Wahyudi (2017) that the values of state defense can become the basis for individuals to behave ethically.

## V. CONCLUSION AND FURTHER RESEARCH

This paper examines the effects of the hero's values in mitigating academic integrity violations. The motivation of this study stems from the lack of research on the state defense on mitigating accountant violations. Previous research found that internal factors to improve student academic integrity.

However, research that tests the state defense owned by UPN Veteran Yogyakarta is still not available. This research is important to do to examine the internalization of state defense values to increase academic integrity in the pandemic era, which allows students to commit violations such as cheating with high probability.

In conclusion, the findings suggest that internalizing heroes' value, namely Love for the CountryCountry and initial abilities to defend the CountryCountry, has an effect on improving academic integrity. Further research is expected to add other internal variables so that a better academic climate can be achieved in this pandemic era.

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