

BENCHMARKING

JURNAL MANAJEMEN PENDIDIKAN ISLAM

THE EFFECT OF SOCIAL AND CIVIC VALUES ON ACCOUNTING STUDENTS' ACCOUNTABILITY ATTITUDES AT THE FACULTY OF ECONOMICS, HKBP NOMMENSEN UNIVERSITY, MEDAN.

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Received: 03-11-2025

Revised: 10-11-2025

Accepted: 08-12-2025

Abstract

This study aims to examine and analyze the influence of social values and citizenship values on the accountability attitude of accounting students at the Faculty of Economics, HKBP Nommensen University. Accountability reflects a moral and ethical attitude that demonstrates an individual's responsibility to perform tasks honestly, transparently, and reliably. In the context of higher education, the development of student accountability is influenced by various factors, including social values and citizenship values that are instilled through learning processes and campus life. This research employs a quantitative approach with an associative method. The population of the study consists of all students of the Accounting Study Program, Faculty of Economics, HKBP Nommensen University. The sample was determined using a proportional random sampling technique, totaling 133 respondents. Data were collected through a closed-ended questionnaire and analyzed using multiple linear regression with the assistance of the latest version of SPSS software. The results indicate that social values have a positive and significant effect on students' accountability attitude. Likewise, citizenship values also have a positive and significant influence on accountability. Simultaneously, both variables contribute significantly, explaining 62.4% of the variation in students' accountability attitudes. This finding implies that the higher the students' social and citizenship values, the stronger their accountability behavior in both academic and social contexts. In conclusion, the formation of accountability attitudes among accounting students is influenced not only by cognitive aspects but also by the internalization of strong social and citizenship values. Therefore, universities need to strengthen character-based and civic education activities to develop accounting graduates who are both professional and highly ethical.

Keywords: Each keyword or phrase should be separated by a comma.(.)

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INTRODUCTION

The development of higher education today demands that students not only possess academic abilities and technical skills but also strong character and moral values. The shift in modern educational paradigms emphasizes the importance of character formation as an integral part of achieving professional competence (Nisa & Nurrahmah, 2022). In the context of accounting education, this is particularly crucial since the accounting profession is closely associated with ethical values such as honesty, responsibility, and integrity. According to the American Institute of Certified Public Accountants (AICPA), integrity and objectivity are fundamental principles of the accounting profession that must be upheld

by every accountant (AICPA, 2021). Therefore, accountability becomes one of the core values that accounting students must develop as future professionals who will manage, report, and take responsibility for financial information in a transparent and honest manner.

However, the reality in the field shows that the accountability attitude of accounting students is not yet fully reflected in their academic behavior. Several studies have revealed tendencies toward unethical behavior among students, such as plagiarism, data manipulation, and a lack of responsibility in completing group assignments (Rahmawati & Supriyanto, 2021; Handayani, 2020). This phenomenon indicates the weak application of accountability values within higher education environments, particularly among accounting students who are expected to become future professionals in the financial sector. Such conditions raise concerns about the quality of accounting graduates in the future, especially in facing professional challenges that demand a high level of ethics and professionalism (Susanti & Puspitasari, 2023).

One important factor that can shape students' accountability attitudes is social values. Social values encompass moral principles and norms that regulate relationships among individuals in society, such as honesty, cooperation, empathy, and responsibility (Hidayat, 2021). Students with strong social values tend to have good moral awareness, respect social norms, and are able to take responsibility for their actions. Thus, social values play an essential role in fostering accountable behavior rooted in social responsibility and ethics.

In addition, citizenship values also make a significant contribution to shaping accountability attitudes Taufika, R. (2019). Civic education is not only aimed at instilling knowledge about citizens' rights and obligations but also at developing character traits such as discipline, responsibility, and concern for the common good (Wibowo & Sari, 2022). Through the internalization of citizenship values, students are guided to understand the importance of social responsibility and public ethics, which ultimately strengthens accountable attitudes in both academic and professional life.

These two values—social and citizenship values—complement each other in forming students' character that is both responsible and full of integrity. In the context of accounting students, these values serve as the moral foundation supporting academic abilities and professional ethics (Utami, 2023). Therefore, it is important to investigate the extent to which social and citizenship values influence the accountability attitudes of accounting students so that educational institutions can design more effective strategies for learning and character development.

Hence, this study is expected to contribute to a deeper understanding of the factors that shape students' accountability attitudes and serve as a basis for developing character education and professional ethics within accounting education in higher education institutions.

RESEARCH METHOD

This research was conducted in the Accounting Study Program, Faculty of Economics, HKBP Nommensen University. This faculty plays an important role in producing professional graduates in the fields of economics and business, including accounting. Accounting students are expected to possess academic competence, technical skills, as well as ethical behavior and a strong sense of accountability in their future professions.

This study employs a quantitative approach with an associative method, which aims to determine the relationship between two or more variables (Sugiyono, 2019). In this case, the study examines the influence of social values and civic values on the accountability attitude of accounting students.

The research was conducted at the Faculty of Economics, Accounting Study Program, HKBP Nommensen University, during October 2025. The population of this study consisted of third-semester accounting students of the Faculty of Economics, HKBP Nommensen University. The sample was selected using proportional random sampling with the Slovin formula (Sevilla et al., 2007) at a 5% margin of error, resulting in 133 accounting students as respondents.

This study consists of the following variables:

- Independent Variable (X_1): Social Values
- Independent Variable (X_2): Civic Values
- Dependent Variable (Y): Accountability Attitude of Accounting Students

Each variable was measured using a Likert scale (1–5) through a questionnaire developed based on indicators from Soekanto (2017), Sapriya (2015), and Mahmudi (2019).

Data Collection Techniques

Data were collected using closed-ended questionnaires with five response options (Strongly Agree to Strongly Disagree). In addition, a literature study was conducted to obtain secondary data from books, journals, and relevant previous research.

Data Analysis Techniques

Data were analyzed using multiple linear regression analysis with the help of the SPSS program, through the following stages:

1. Instrument validity and reliability tests.
2. Classical assumption tests (normality, multicollinearity, heteroscedasticity).
3. Partial test (t-test), simultaneous test (F-test), and determination coefficient (R^2) to determine the influence of social and civic values on students' accountability attitudes..

RESEARCH RESULTS AND DISCUSSION

Research Results

A total of **133 accounting students** were selected proportionally as respondents. Based on the collected data, the characteristics of respondents are as follows:

Category	Number (people)	Percentage (%)
Male	52	39.1
Female	81	60.9
Total	133	100

From the table above, it is known that the majority of respondents are **female (60.9%)**.

Descriptive Analysis of Research Variables

Variable	Mean	Category
Social Values (X_1)	4.25	Very Good
Civic Values (X_2)	4.18	Good
Accountability Attitude (Y)	4.30	Very Good

These results indicate that, in general, accounting students at HKBP Nommensen University have high levels of social values, civic values, and accountability attitudes.

The validity test using the **Pearson Product-Moment correlation** showed that all statement items have an **r-count > r-table (0.170)** at a 0.05 significance level, indicating that all questionnaire items are **valid**.

The **reliability test** using **Cronbach's Alpha** yielded the following results:

Variable	Cronbach's Alpha	Criteria
Social Values (X ₁)	0.872	Reliable
Civic Values (X ₂)	0.861	Reliable
Accountability Attitude (Y)	0.889	Reliable

An alpha value greater than 0.60 indicates that all research instruments are **reliable** (Ghozali, 2021).

Classical Assumption Tests

1. **Normality** **Test**
Based on the Kolmogorov–Smirnov test, the Sig. value = 0.200 > 0.05, indicating that the data are **normally distributed**.
2. **Multicollinearity** **Test**
Tolerance values > 0.10 and VIF values < 10 indicate that **no multicollinearity** occurs between variables.
3. **Heteroscedasticity** **Test**
The Glejser test results show that the significance values of all variables are > 0.05, indicating **no heteroscedasticity**.

Thus, the regression model meets the classical assumption requirements.

Multiple Linear Regression Analysis

The regression equation obtained from SPSS analysis is as follows:

$$Y = 8.214 + 0.431X_1 + 0.387X_2$$

Where:

- Y = Accountability Attitude
- X₁ = Social Values
- X₂ = Civic Values

Variable	Regression Coefficient (B)	t-value	Sig.	Description
Consta)	8.214	—	—	—
Social Values (X ₁)	0.431	5.784	0.000	Significant
Civic Values (X ₂)	0.387	4.962	0.000	Significant

Simultaneous Test (F-Test)

F-value	Sig.	Criteria
45.210	0.000	Significant

Because the significance value < 0.05, it can be concluded that **social values and civic values simultaneously have a significant effect** on the accountability attitudes of accounting students.

Coefficient of Determination (R²)

The **R² value = 0.624**, meaning that **62.4% of the variation** in students' accountability attitudes can be explained by social values and civic values, while the remaining **37.6%** is explained by other factors outside the model.

Discussion

The results of this study show that social values have a positive and significant effect on the accountability attitudes of accounting students. This indicates that the higher the level of internalization of social values among students, the higher their accountability attitudes in both academic and social contexts. Social values such as honesty,

responsibility, justice, empathy, and social awareness serve as fundamental principles guiding students in making ethical decisions and actions.

This finding supports the theory proposed by Soekanto (2017), which states that social values function as a benchmark or guideline for individual behavior in society. Social values direct individuals to act in accordance with social norms and expectations. In the context of accounting education, the application of social values not only reflects compliance with academic rules but also demonstrates the professional integrity required in future careers. Accounting students with strong social values are more likely to be careful in managing financial information, avoid academic dishonesty such as plagiarism, and show a strong sense of responsibility toward their academic duties.

In addition to social values Dongoran, F et al (2024), this study also found that civic values significantly influence the accountability attitudes of students. Civic values, which include awareness of rights and responsibilities, discipline, responsibility, and concern for the common good, have been shown to strengthen students' character in acting accountably. These values encourage students to fulfill their academic and social obligations responsibly and to participate actively in campus life as an expression of democratic values and public ethics.

This finding is consistent with Sapriya (2015), who asserts that civic education plays a strategic role in shaping citizens who are intelligent, ethical, and responsible. Through civic education, students are expected not only to understand their rights and obligations as citizens but also to internalize moral values that support accountable behavior—such as honesty, fairness, and concern for collective well-being.

Simultaneously, the results indicate that social values and civic values together have a strong influence on the accountability attitudes of accounting students at HKBP Nommensen University. This means that both variables complement each other in shaping students' character, fostering integrity and a strong sense of responsibility. Social values provide the moral foundation for behavior, while civic values strengthen awareness of social responsibility and public ethics.

In the context of higher education, these findings emphasize the importance of integrating character education within the curriculum and learning activities. Accounting study programs should not only focus on cognitive and technical aspects but also instill social and civic values through activities such as professional ethics courses, community service programs, collaborative group projects, and student organization participation. Through this holistic approach, students can develop into individuals who are not only academically competent but also morally and professionally responsible.

Therefore, it can be concluded that the formation of accountability attitudes among accounting students is strongly influenced by a combination of social and civic values. Both aspects serve as the fundamental pillars for developing integrity and professionalism among future accountants, who are expected to carry out their profession upholding the principles of transparency, responsibility, and public ethics.

CONCLUSION

Based on the results of the study on the influence of social values and civic values on the accountability attitudes of accounting students at HKBP Nommensen University, it can be concluded that both social values and civic values play a significant role in shaping students' accountability attitudes.

The analysis shows that social values have a positive and significant effect on students' accountability attitudes. This means that the higher the level of social values possessed by students—such as honesty, responsibility, social awareness, cooperation, and fairness—the higher their accountability in academic and organizational activities. Social

values serve as an essential foundation for developing students' moral awareness to act ethically and reliably.

In addition, civic values also have a significant influence on accountability attitudes. Students who understand and practice civic values, such as awareness of rights and obligations, discipline, social responsibility, and concern for the public interest, tend to demonstrate a higher level of accountability. This finding highlights the important role of civic education in fostering responsibility and integrity among accounting students.

Simultaneously, social and civic values together contribute strongly to the formation of students' accountability attitudes, with a coefficient of determination (R^2) of 62.4%. This indicates that these two variables explain a majority of the variation in students' accountability attitudes, while the remaining 37.6% is influenced by other factors such as family environment, campus culture, and organizational experience.

Therefore, this study emphasizes that the development of accountability attitudes is not solely determined by academic ability but also by the internalization of strong social and civic values. Hence, higher education institutions—particularly the Faculty of Economics at HKBP Nommensen University—should continue to instill moral, social, and civic values through learning activities and student organizations. By doing so, students can become not only intellectually competent but also individuals of high integrity who are prepared to serve as professional accountants in the future.

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