



**THE ROLE OF CITIZENSHIP EDUCATION IN FORMING
ACCOUNTANTS WITH INTEGRITY IN THE DIGITAL ERA**

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Abstract

The digital era brings new challenges to the world of accounting, particularly regarding integrity and professional ethics. Rapid technological developments, such as the automation of financial reporting, the use of cloud-based accounting software, and data analytics, require accountants to be not only technically proficient but also to possess a solid moral foundation. Amidst these digital conveniences, the potential for ethical deviations, data manipulation, and weak accountability has also emerged, a serious concern. In this context, Civics Education (PKn) plays a strategic role in shaping national character and values, which are relevant in producing accountants who are not only competent but also possess high integrity.

This study aims to analyze the contribution of Civics courses in shaping the ethical and moral awareness of accounting students in the digital era. Values such as honesty, responsibility, social awareness, and discipline instilled in Civics are key assets in building a culture of professional ethics among students. The research employed a descriptive qualitative method, with data collection techniques including interviews and questionnaires with accounting students from several universities.

The research results show that the explicit and implicit integration of civics values into the learning process can increase students' ethical awareness in implementing digital accounting practices. Students with a good understanding of national values show a higher tendency to be honest, accountable, and professional. Therefore, civics needs to be continuously developed as a foundation for accounting students' professional character, both through curriculum strengthening and collaborative approaches across subjects. It is hoped that this collaboration will produce accounting graduates who are not only adaptive to technological developments but also possess strong character and moral responsibility.

Keywords: Civic Education, Integrity, Accounting, Digital Era, Professional Ethics

I. INTRODUCTION

The development of information technology has transformed many aspects of human life, including economics and finance. The world of accounting, as an integral part of the financial reporting and oversight system, has not escaped the rapid flow of digital transformation. The digitization of financial systems, the automation of reporting, and the use of cloud-based accounting software and artificial intelligence (AI) have significantly increased the efficiency and speed of accounting processes. However, these advances also present new challenges, particularly in the areas of ethics, transparency, and professional integrity.

Phenomena such as financial report manipulation, accounting data manipulation, and violations of ethical accounting principles are crucial issues in modern accounting practice. In the digital age, the risk of cybercrime and data misuse is increasing. In this context, technical skills alone are insufficient to guarantee an accountant's professionalism. Personal integrity, moral values, and strong ethical awareness are required to enable accountants to carry out their duties responsibly.

This is where the role of Civics Education (PKn) becomes crucial. Until now, PKn has often been viewed as a general, theoretical course with little direct relevance to students' professional needs. In fact, PKn teaches various fundamental national values, such as honesty, responsibility, justice, and social awareness—all of which are highly relevant in shaping the character of professional accountants with integrity.

The values of Pancasila, legal norms, and the spirit of democracy embedded in civics learning contribute to building students' awareness of their roles and responsibilities as part of the broader professional community. In the context of accounting education, civics can serve as a vehicle for instilling ethical principles that serve as the foundation for honest and transparent accounting practices.

Furthermore, the urgency of strengthening character education through civics is highly relevant to the needs of today's workforce. Accounting graduates are required not only to present accurate financial reports but also to maintain data confidentiality, prevent fraud, and uphold ethics and integrity in all decision-making.

Therefore, it is crucial to conduct an in-depth study and evaluation of the real role of Civics Education in shaping the integrity of accounting students, particularly in facing the challenges of the digital era. This research aims to fill the gap in the literature regarding the collaboration between Civics-based character education and the formation of professional ethics in the context of accounting education. This research is expected to contribute to the development of a more integrated and holistic higher education curriculum, producing accountants who are not only intellectually competent but also possess a strong moral commitment and social responsibility.

II. LITERATURE REVIEW

1. Civic Education

Civics Education (PKn) is a general basic course aimed at developing intelligent, critical, and character-based citizens. It serves not only as a means of transferring knowledge about the state, law, and democracy, but also as a tool for shaping students' personalities and national awareness. According to Sapriya (2017), PKn plays a strategic role in shaping national attitudes and behaviors, including values of honesty, justice, social concern, and legal and constitutional awareness.

Meanwhile, according to Winataputra (2019), civics in higher education should be developed as civic education that emphasizes the internalization of the noble values of Pancasila, enabling students to become active citizens with responsibilities to themselves, society, and the nation. This is especially important in producing professionals who are aware of moral and ethical values in every field, including accounting.

2. Integrity in the Accounting Profession

Integrity is a core value in the accounting profession. According to the Indonesian Accountants Code of Ethics (IAI, 2020), integrity requires an accountant to be honest and firm in upholding truth and fairness in their professional practice. An accountant with integrity will not engage in misleading reporting, will not manipulate data, and will always maintain independence in assessing financial statements.

The International Federation of Accountants (IFAC) also states that integrity is the foundation of public trust in the accounting profession. Integrity in accounting extends beyond personal honesty to consistency, social responsibility, and the courage to reject unethical practices. In the digital era, integrity is increasingly tested because data and systems are easily manipulated, making moral values a primary defense.

3. The Digital Era and Ethical Challenges

The Industrial Revolution 4.0 and digital transformation have had a significant impact on the world of accounting. According to Romi (2022), digitalization has drastically changed the way accountants work, from the use of big data and automated accounting software to the use of artificial intelligence (AI) in financial decision-making. While these technologies bring efficiency, they also open up the risk of data misuse, cyberfraud, and ethical misconduct.

Ethical challenges in the digital age require a high level of moral awareness from every professional. Accounting students, as future professional accountants, need to be equipped with the values of integrity and accountability from an early age to enable them to integrate technology with ethical principles in their practice. Therefore, ethics education cannot be delivered solely through professional ethics courses; it needs to be supported by other courses, such as Civics, which instill national values and social responsibility.

4. Collaboration of Character Education and Professionalism

Character education is a crucial part of shaping student professionalism. According to Suharsimi Arikunto (2021), higher education is responsible not only for producing intellectually intelligent graduates but also for moral excellence. Character education must be integrated into the entire learning process, not limited to just one or two courses.

Several studies (Yulianti, 2020; Hartini, 2021) show that integrating character education with professional competency can improve the quality of graduates, who possess superior soft skills, such as honesty, empathy, cooperation, and leadership. In the context of accounting education, this approach is particularly relevant, given that accountants work not only with numbers but also with integrity, responsibility, and public trust.

The collaboration between civics and accounting education is a concrete form of integrated character education. Civics provides a foundation of values and civic awareness, while accounting education strengthens skills and professionalism. This integration will produce accounting graduates who are not only technically proficient but also morally resilient.

5. Integrative Learning Models in Higher Education

According to Tilaar (2018), higher education should ideally develop an integrative and contextual learning model, where each course supports each other in shaping students' character and competencies. Integrative learning between civics and accounting, for example, can be conducted through case studies that address national issues in the context of public accounting, corruption, and budget transparency.

This model encourages students to think critically, ethically, and responsibly about their roles as members of the professional community. Furthermore, integrative learning also strengthens students' soft skills and civic literacy, two aspects critically needed in today's workplace.

III. RESEARCH METHODS

This study uses a descriptive qualitative approach, aiming to provide an in-depth and comprehensive description of the role of Civic Education (PKn) in shaping the integrity of accounting students in the digital era. The qualitative approach was chosen because it allows for a holistic exploration of the meaning, understanding, and perceptions of the informants, particularly in the context of moral, ethical, and character values, which cannot be measured numerically alone.

This research was conducted at a private university in Indonesia with an Accounting study program and a mandatory Civics course in its curriculum. The primary focus of this study was to understand how students and lecturers interpret the role of Civics in shaping professional attitudes and behavior, and the extent to which these values are embedded in daily learning processes.

Data collection technique

Data collection was carried out using the following methods:

1. In-depth Interview

Researchers conducted in-depth interviews with 10 lecturers, including 5 Civics lecturers and 5 accounting lecturers, specifically those teaching the Professional Ethics course. The interviews were semi-structured to allow participants the freedom to express their views, resulting in richer and more contextual data. Questions focused on their perspectives on the contribution of Civics courses to student character development and opportunities for collaboration between Civics and accounting learning.

2. Student Questionnaire

A total of 50 final-semester accounting students were selected as questionnaire respondents. They were chosen because they were considered to have had sufficient learning experience in both Civics and Professional Accounting courses, thus providing a more reflective perspective. The questionnaire consisted of closed-ended and open-ended questions that explored students' perceptions of the values they gained from Civics and how

these values influenced their ethical attitudes as aspiring accountants.

3. Documentation Study

Researchers also conducted a documentation study of the syllabi and Semester Learning Plans (RPS) for Civics and Accounting Professional Ethics courses. These documents were analyzed to determine the extent to which the learning materials explicitly and implicitly address aspects of character, national values, and professional ethics.

Data Analysis Techniques

Data obtained from interviews, questionnaires, and documentation were analyzed using qualitative data analysis techniques according to the Miles and Huberman (1994) model, which includes three main stages:

- a. Data Reduction, namely the process of sorting, simplifying, and focusing data according to research objectives.
- b. Data Presentation, where the reduced data is arranged in the form of narratives, tables and simple graphs to make it easier to understand.
- c. Drawing conclusions, which is carried out continuously from the beginning of data collection to the end, by paying attention to thematic patterns, relationships between categories, and the validity of interpretation.

To ensure data validity, researchers used source and method triangulation techniques, comparing interview results, questionnaires, and documentation to ensure the consistency and validity of the information obtained. Furthermore, reflection and discussion of interview results with informants were conducted to avoid bias in the researcher's interpretation.

Through this systematic, open, and humanistic approach, it is hoped that the research results will be able to provide a comprehensive picture of the important role of Civic Education in the formation of accountant characters with integrity, ethics, and responsibility amidst the challenges of the complex digital era.

IV. RESEARCH RESULTS AND DISCUSSION

TABLE OF STATISTICAL TEST RESULTS

No	Test Type	Variable / Category	Statistical Value	p-value / Criteria	Interpretation
1	Validity Test (Pearson Correlation)	Civics Perception	0.754	Valid	Valid ($r > 0.7$)
2	Validity Test (Pearson Correlation)	Accounting Ethics	0.882	Valid	Valid ($r > 0.7$)
3	Validity Test (Pearson Correlation)	The Influence of the Digital Era	0.722	Valid	Valid ($r > 0.7$)
4	Reliability Test (Cronbach's Alpha)	All Instruments	0.858	-	Very reliable ($\alpha > 0.8$)
5	Normality Test (Shapiro-Wilk)	Residual	0.978	0.438	Normal ($p > 0.05$)
6	Multicollinearity Test (VIF)	Civics Perception	1.47	< 10	There is no multicollinearity
7	Multicollinearity Test (VIF)	Accounting Ethics	1.88	< 10	There is no multicollinearity
8	Multicollinearity Test (VIF)	The Influence of the Digital Era	1.32	< 10	There is no multicollinearity
9	Heteroscedasticity Test (Breusch-Pagan)	Residual	1.68	0.640	There is no heteroscedasticity
10	Linearity Test (RESET Test)	Regression Model	1.22	0.305	Linear model ($p > 0.05$)
11	Autocorrelation Test (Durbin-Watson)	Residual	2.01	~ 2.00	No autocorrelation ($1.5 < DW < 2.5$)

1. Validity Test (Correlation to Accounting Integrity)

- Civics Perception : 0.754
- Accounting Ethics : 0.882
- The Influence of the Digital Era : 0.722

Interpretation: All variables have a strong correlation with Accounting Integrity, indicating good construct validity.

2. Reliability Test (Cronbach's Alpha)

- The value of $\alpha = 0.858$

Interpretation: This value indicates high reliability of the instrument (above 0.7 is considered very good).

3. Normality Test (Shapiro-Wilk Test)

- Statistics = 0.978
- p-value = 0.438

Interpretation: p-value > 0.05 means the residual data is normally distributed.

4. Multicollinearity Test (VIF)

- Civics Perception : 1.47
- Accounting Ethics : 1.88
- The Influence of the Digital Era : 1.32

Interpretation: All VIF values < 10 , meaning there is no indication of multicollinearity.

5. Heteroscedasticity Test (Breusch-Pagan Test)

- LM Statistics = 1.68
- p-value = 0.640

Interpretation: p-value > 0.05 indicates that there are no symptoms of heteroscedasticity.

6. Linearity Test (RESET Test)

- F-statistic = 1.22
- p-value = 0.305

Interpretation: There is no deviation from the linearity of the model.

7. Autocorrelation Test (Durbin-Watson)

- DW Statistics = 2.01

Interpretation: Values close to 2 indicate no autocorrelation in the residuals.

DISCUSSION

This study aims to explore the role of Civics Education (PKn) in developing accountants with integrity in the digital age. Based on descriptive analysis and various statistical tests, a comprehensive understanding of PKn's contribution to the professional character of accounting students is obtained. The following is a discussion of each of the findings:

1. Student Perceptions of Civic Education

The majority of respondents (86%) expressed a positive perception of the Civics course. Values such as honesty, responsibility, and awareness of the rights and obligations of citizens are considered highly relevant in both academic and professional life, particularly in the field of accounting, which demands accuracy, ethics, and moral responsibility.

The validity test results show that the Civics perception instrument has a correlation value of 0.754, indicating its validity. The reliability test using Cronbach's Alpha showed a value of 0.858, indicating that all instruments used in this study are highly reliable. This strengthens confidence in the collected data and ensures consistency in measurement.

2. The Relationship between Civics and Accounting Ethics

Interview results indicate that students are able to relate civics concepts, such as social justice, integrity, and nationalism, to accounting ethical principles. For example, in the context of financial reporting, the values of fairness and honesty are essential for producing accurate reports that do not mislead users. In auditing practices and managerial decision-making, the values of social responsibility and public interest are also strongly emphasized. The instruments related to accounting ethics also showed high validity (0.882) and there were no symptoms of multicollinearity between variables, because the VIF value was below

2. This indicates that the independent variables in the regression model are not excessively interrelated and can be analyzed independently.

3. The Role of Civics in the Digital Era

Technological advancements in accounting, such as the use of cloud-based accounting software and AI, present new ethical challenges. In the digital age, the potential for data manipulation, information theft, and financial fraud is becoming increasingly complex. Studies show that students with a strong understanding of civics values have a higher moral awareness of these risks.

This is supported by the validity test results of the "Role of Civics in the Digital Era" variable, which showed a value of 0.722, indicating that the instrument used was able to accurately capture student perceptions. Furthermore, the results of the heteroscedasticity and normality tests also showed that the regression model did not have serious deviations from the classical assumptions of linear regression, because the p-value in the normality test was 0.438 (> 0.05) and there was no systematic pattern in the residuals.

4. Curriculum Implications and Development Recommendations

The findings of this study indicate the importance of integrating civic values with accounting materials through case studies, moral discussions, and ethical decision-making simulations. For example, in discussing fraud cases, students can be guided to examine the problem from the perspective of Pancasila values, the 1945 Constitution, and universal moral principles.

This recommendation is reinforced by the results of the model linearity test (RESET Test), which yielded a p-value of 0.305, indicating a linear relationship between civics education and student integrity development. Therefore, adding contextual civics content to the accounting profession is believed to have a significant impact.

Furthermore, the Durbin-Watson autocorrelation test showed a value of 2.01, which is in the neutral range (1.5–2.5), indicating no autocorrelation between residuals. This ensures that the regression model used does not experience any deviations that could affect the estimation accuracy.

V. CONCLUSION AND SUGGESTIONS

Conclusion

This study confirms that Civics Education (PKn) plays a strategic role in shaping the character of accountants with integrity, particularly amidst the complex challenges of the digital era. Through an approach incorporating national values, social responsibility, and public ethics, PKn provides accounting students with a strong moral foundation to navigate challenging situations in professional practice.

The analysis shows that a deep understanding of civics has a positive impact on students' ethical awareness in maintaining transparency, honesty, and accountability. Furthermore, values such as justice, concern for the community, and adherence to national law have proven relevant in protecting students from manipulative behavior and data misappropriation that often arise from the pressures of digital technology and easy access to information.

Thus, Civics is not only a supplementary course, but also an important character education instrument to shape the profile of accounting graduates who are not only technically competent, but also ethically and morally resilient.

Suggestion

1. Strengthening Curriculum Integration:

Strengthening the integration between Civics courses and professional courses such as Accounting Professional Ethics, Auditing, and Accounting Information Systems is necessary. This integration can be achieved through a contextual approach, case studies based on national values, and moral reflection.

2. Lecturer Training and Digital Ethics Module Development:

Civics and accounting lecturers need to be equipped with special training in facing ethical challenges in the digital era, as well as the development of modules that touch on aspects of integrity in the context of information technology and social media.

3. Holistic Implementation of Character Education:

Campuses need to encourage character building through organizational activities, integrity seminars, anti-fraud campaigns, and student codes of conduct. Character education must be a continuous process, not confined to the classroom.

4. Advanced and Collaborative Research:

Further research using quantitative or mixed methods is needed to test the effectiveness of the Civics curriculum on the actual behavior of accounting graduates in the workplace. Collaboration between Civics, Accounting, and professional institutions (IAI, KAP, etc.) will strengthen the relevance of this research.



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