

ACCOUNTING VALUE ETHICS FOR CHARACTER DEVELOPMENT OF HIGH SCHOOL STUDENTS

Erna SETIANY^{1*}, Annisa Hakim ZAMZAMI², Ika SARI³, and Anees Janee ALI⁴

^{1,2,3}*Universitas Mercu Buana*

⁴*Universiti Sains Malaysia*

^{*}*erna.setiany@mercubuana.ac.id*

ABSTRACT

This community service program intends to introduce high school students to the value ethics of a certified public accountant to aid in their character development. The youth's career aspirations can be viewed as a set of conventions, values, and beliefs (Suchman, 1995) that define this new generation of accountants. In order for high school students to develop their character as future professionals and potential accountants, it becomes essential to highlight the importance of developing their ethical values. The outreach goals of the community service program at Universitas Mercu Buana for these high school students are to enhance their character and attain professional achievement. Students will assist with the execution of the Community Service Program in January-February 2022, which will involve the PPM Team. The activities were conducted with High School Students in the Kembangan area of Jakarta. Online seminars were the form of the activities that were conducted. There were 100 attendees at the event. The event was conducted in a visually appealing and communicative manner. According to the participants, this program is quite valuable because the accounting record material may be presented in simple, easily understood words. The topic discussed by the presenters was digital accounting training for the millennial generation to help them grasp the accounting profession. This program enables participants to understand the significance of digital accounting and the accounting profession in the commercial world.

Keywords: value ethics, accountant, student.

1. INTRODUCTION

This community service program aims to introduce the value ethics of an accountant to high school students in order to support their character development. The youth career expectations can be seen as a system of norms, values, and beliefs (Suchman, 1995) which characterize members of this new generation of accountants. Therefore, it becomes important to discuss improving ethical value for high school students to develop their character as the future professionals, and potential future accountant.

Millennials exhibit optimism on work-life balance, compensation and perks, advancement opportunities, job experience, and work environment (Ng et al., 2010). Accounting firms cannot ignore this when competing to hire qualified candidates. Suchman (1995) describes Millennial career expectations as a set of norms, values, and beliefs that define individuals of this new generation. Generation Y is not as loyal as the preceding generation. They are willing to abandon their jobs if their demands are not met (Ng, Schweitzer, & Lyons, 2010; Petroulas, Brown, & Sundin, 2010).

Howe and Strauss identified seven distinguishing characteristics of the Millennial generation. Time will tell if the personality of Millennials will evolve from the following: 1. Generation Y is unique, vital, and full of potential, not just for themselves but also for the future of our society and the planet. They are protected, having been suffocated by safety regulations and gadgets. They have confidence due to their faith and optimism. They are team-oriented due to their upbringing in sports teams and group learning environments. As a result of greater academic standards and an ingrained feeling of accountability, they are achieving. They are under pressure and are compelled to excel and perform well. They are more traditional than they are rebellious. The description of Millennials by Howe and Strauss serves as a point of reference for the current study; nevertheless, the empirical research summarized below addresses generational differential issues that are more apparent in the context of work.

Persistent concerns regarding ethical behavior in the accounting profession are another rationale for doing this research. Douglas et al. (2001) indicate that this concern has existed since 1905, when the American Association of Public Accountants (the forerunner of the American Institute of Certified Public Accountants, or AICPA) adopted ethics rules, and that accountants' ethical beliefs and moral reasoning have been scrutinized ever since. In instance, Douglas et al. cite the Treadway Commission's (1987) observation that "personal principles and standards of conduct might serve as effective deterrents to unethical behavior." We would therefore like to learn more about how personal values influence or interact with the moral reasoning of accountants.

Specifically, Hartman & Cambridge (2011) note that key characteristics of today's undergraduate and graduate students provide evidence of the significance of effective integrity and ethical value for both individual and organizational success, and offer several suggestions for enhancing millennials' integrity and ethical value. They believe that teaching students about style-typing and styleflexing will assist them in becoming more successful communicators by enhancing their understanding of the communication process. In order for high school pupils to overcome the hurdles of communication as future professionals, it is crucial that they be taught integrity and ethical values.

To solve the problem, several activities must be carried out to educate them on how to communicate effectively and exhibit professionalism. It is anticipated that via training, high school students will develop into professionals and become successful accounting professionals. For these generations, the community service program at Mercu Buana University will have the following outreach goals:

- a. Students in high school learn about the professional ethical worth of an accountant.
- b. Students in high school can develop professionally in order to obtain career success.

2. METHOD

The method of carrying out activities describes the stages or steps in implement the accounting knowledge for student and the solutions offered to overcome the ethical issues that include the following:

- a. General issues in ethics .
- b. Ethical issues in accounting

Others target of this community service activity is to enhance interesting of accounting profession. The aim of this community service activity is to help high school students to develop their character. In this case the target is students who are ready to enter the workforce in the future. The benefits of the Community Service Program activities are:

- a. Provide assistance in thinking, energy, science in planning the development character for future generation.
- b. Providing ideas for changes in communication styles and values to be able to showcase the professional characteristics in high school students
- c. Provide input and solutions to the problems faced by the family in terms of professional.

Dissemination of accounting high school in learning approach method that focuses on how to Implement ethical behavior. The success of the implementation will only be achieved if the participants have the sincerity to understand and change to be better understanding, especially in overcoming ethical issues. Dissemination of accounting profession in gen z or millennial student at SMK Al Ihsan and SMA Surya Bangsa.

3. RESULT AND DISCUSSION

Result

This activity is part of Mercu Buana University's Community Service Program, which necessitates a link between the Community Service Institution and the improvement of accounting knowledge, particularly in high school. The community setting in Jakarta, where the students in high school as a participants can role as a digital accountant. The target of this activities to increased knowledge how to reduce the main obstacles in the study of accounting include lack of teaching assistants, lack of interaction between students and teachers, the gap between theory and applications and irrelevant exams and books record. We carry out various steps of explanation utilizing a basic language model that can be understood directly by the community, as we do with the extension process in general. The online registration process for this activity begins with the participation in a Zoom Meeting. First, the team conducted a feasibility survey of the service location, licensing coordination for the implementation of activities. We got a good response from head of High School Principal for the community service activities program.

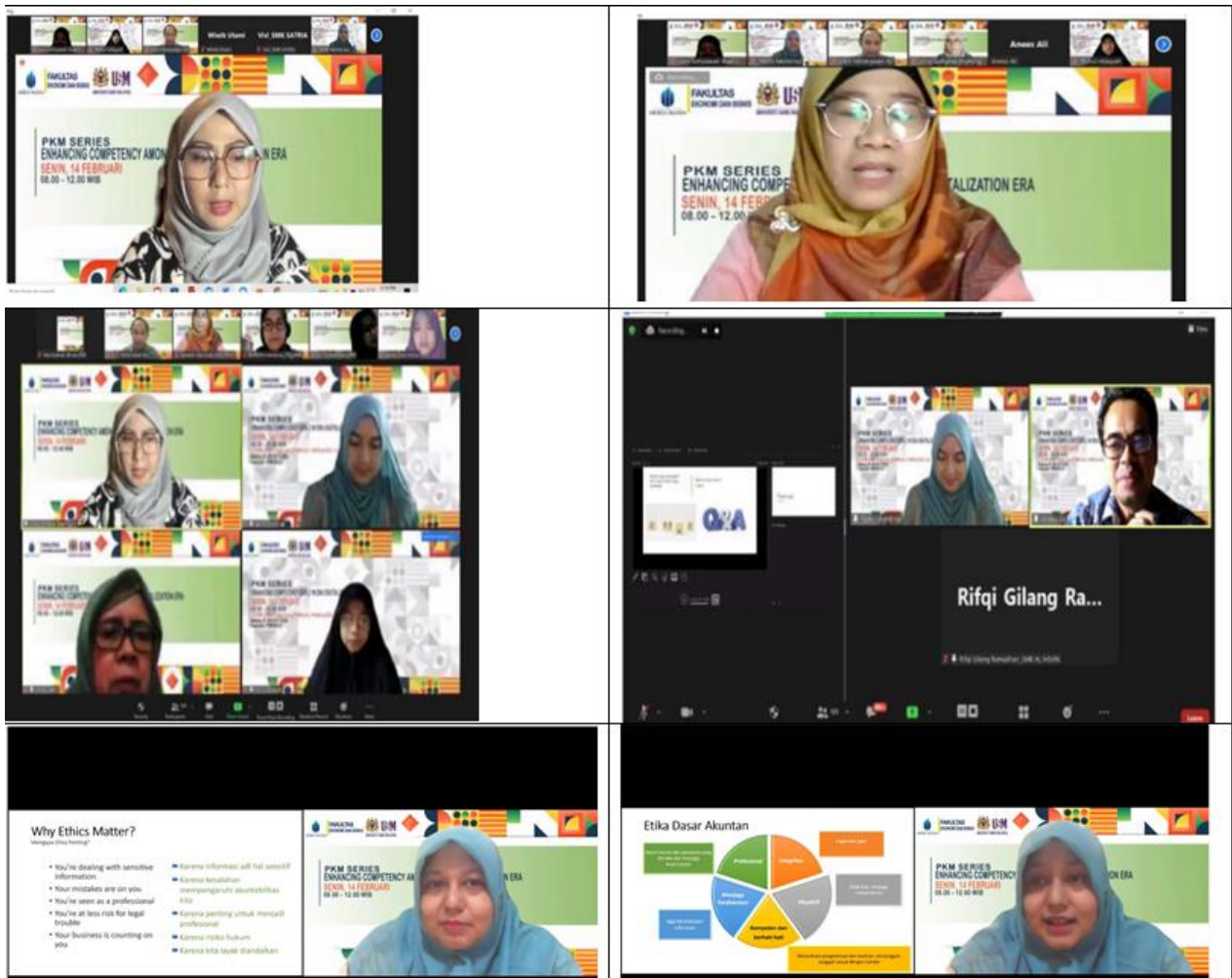


Figure 1. Accountants' value ethics

The primary objective of this collaborative Community is to provide exposure to the target audience and surrounding area, as well as technical assistance if required. On February 14, 2022, a community gathering was held. Faculty of Economics and Business at Mercu Buana University collaborated with School of Management at Universiti Sains Malaysia on a community service program. "How to Be a Great Presenter and Communicator" was the topic of the first presentation. This exercise was led by Associate Professor Dr. Anees Jane Ali of Universiti Sains Malaysia. His presentation provides information on how to enhance presentation abilities by keeping it basic, incorporating pertinent images, and making it interactive. The instruction teaches students how to become effective communicators of information. Next presentation from our team that essentially encourages high school graduates to enter the accounting profession or become accountants by knowing accounting digital.

Based on the ethical behavior education of the accounting profession, these results demonstrate the adequacy of the activity's goals and objectives in addressing concerns about Generation Z's ethical behavior. Generation Z can use knowledge of the ethical behavior of accountants to grow themselves based on the characteristics of their existing behavior. It is advantageous for them to comprehend how personal values affect or interact with moral thinking.

Generation Z students are able to perceive this integrity. Professional Accountants are truthful and trustworthy in all commercial and professional engagements. Integrity also entails being honest and forthright at all times. OBJECTIVITY. Professional Accountants do not permit bias, conflict of interest, or undue influence from others that could affect their business or professional judgment. • COMPETENCE AND PRECISION Professional Accountant: • Maintain professional knowledge and expertise at the level necessary to ensure the client or employer receives competent professional service; and • Act with care and diligence in accordance with applicable technical and professional standards when providing professional services. CONFIDENTIALITY. • Professional Accountant: • NOT disclose confidential information obtained from professional relationships and business relationships to parties outside the Accounting Firm or organization where they work without adequate and specific authority, unless there is a legal or professional right or obligation to disclose it; and • NOT use confidential information obtained from

professional relationships and business relationships for personal or third party purposes. • Professional Accountants must comply with applicable laws and regulations and avoid any behavior that Professional Accountants know or should know could undermine public confidence in the accounting profession.

Further media exposure from this collaborative Community are available in the following:

- a. <https://edukasi.sindonews.com/read/687057/211/umb-dan-universiti-sains-of->
- b. <https://youtu.be/5jaGbqHcCZc>

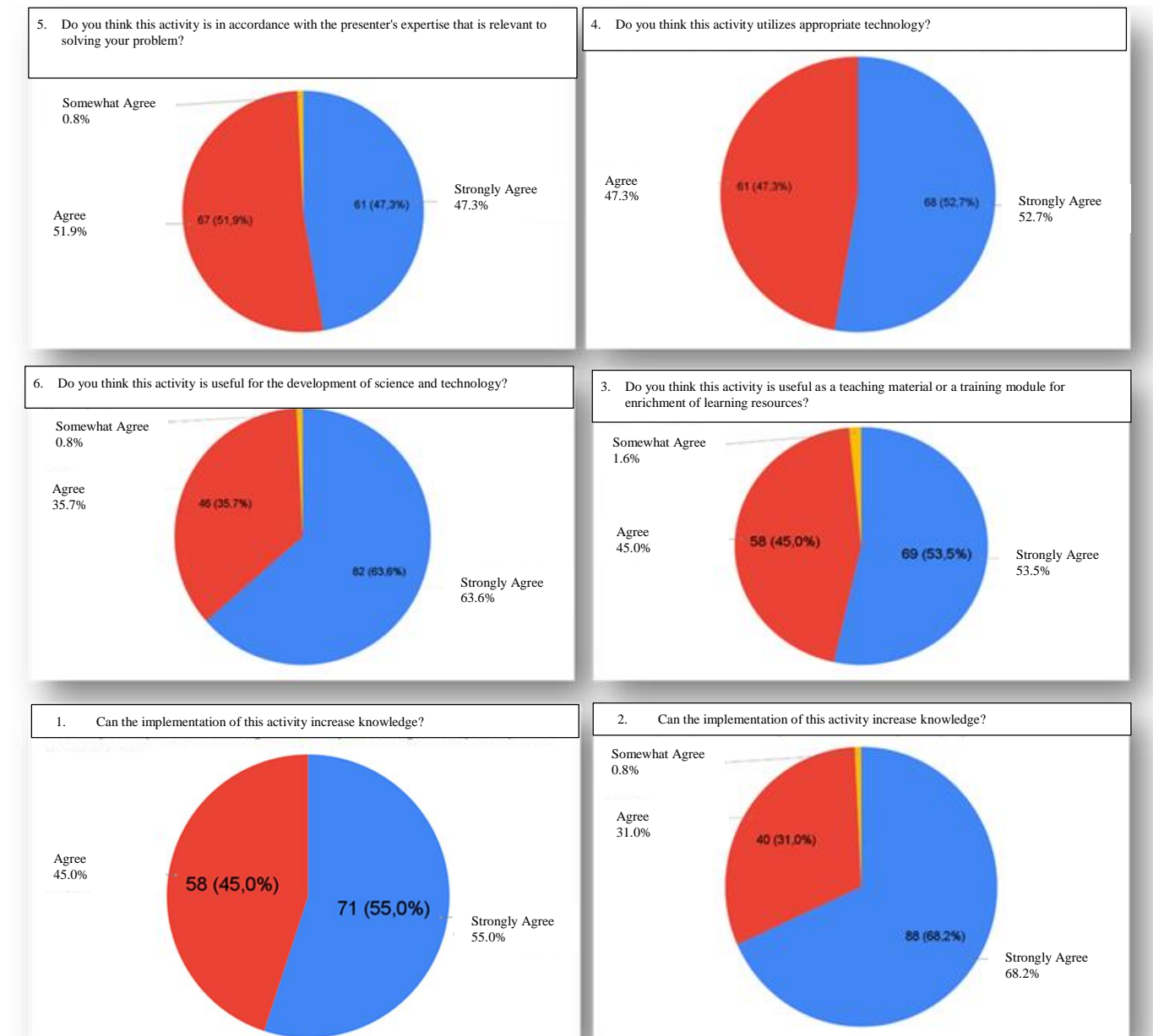


Figure 2 Evaluation Questionnaire Result

At the conclusion of the PPM activity, an evaluation questionnaire was distributed. The results indicate that participants (students) accept this exercise positively, and the majority view it as an effective technique of altering negative to good conduct. In addition, the majority of participants believed that the offered content was beneficial for expanding their knowledge.

Discussion

Furthermore, the active interaction process takes seriously the community's participants. The implementation of joint community activities provides more value to participants consisting of high school students who enthusiastically participate in this training activity. The Digital 8 accounting urgently needs to be introduced in the era of gen z, where technology greatly affects today's life. The era of gen Z which cannot be separated from technology is an ease for the

generation to be expected by the accounting profession that is still needed where the accountant is certainly literate in digital accounting. Accountants as a supporter of the business world will become a much more adequate profession by shifting to the IT realm such as becoming a data analyst who can present information with better visuals. In addition, as a young generation of accountants. Therefore, the students must also understand the value of employing information technology media, accounting, and role of accountant in the business. Based on the ethical behavior education of the accounting profession, these results demonstrate the adequacy of the activity's goals and objectives in addressing concerns about Generation Z's ethical behavior. Generation Z can use knowledge of the ethical behavior of accountants to grow themselves based on the characteristics of their existing behavior. It is advantageous for them to comprehend how personal values affect or interact with moral thinking. This activity is crucial because, according to Howe and Strauss (2000), millennials and generation Z possess a promising vitality not just for themselves but also for the future of society and the planet. This is elaborated upon due to their tremendous self-assurance and positivity. Because this generation is team-oriented, according to Howe and Strauss (2000), they have the drive to excel in whatever they undertake. Therefore, ethics education, particularly the ethics that accountants feel are beneficial to them, can have a significant impact not only on their personal destiny, but also on the future of society and the world.

4. CONCLUSION AND SUGGESTION

Conclusion

The UMB community service program which was held in Jakarta, on February 4th 2022 has been carried out well and successfully. The event was attended by 100 participants. The event was held in an attractive and communicative manner. According to the participants, this program is very useful because the accounting record material can deliver in simple sentences, so that it is easy to understand. The material discussed by the speakers was training about the digital accounting in gen Z give them understanding of accounting profession. The benefit of this training is provide knowledge of the importance of digital accounting and the accounting profession in the business world.

Suggestion

- a. Continuous training activities are needed to increase knowledge gained from outside the school. The student have a new knowledge from Mercu Buana team.
- b. Assistance activities are needed for participants who can take advantage of the routine schedule of community activities.

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