

MAPPING THE VALUES OF THE ACCOUNTING PROFESSION FROM A NATIONAL DEFENSE PERSPECTIVE: A LITERATURE REVIEW**Fitri Nur Rilah^{1a}, Indrawati Yuhertiana^{2b}**¹²Magister Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional "Veteran" Jawa Timur, Indonesiafitrinur.rilah96@gmail.com^a, yuhertiana@upnjatim.ac.id^b**ARTICLE INFO****Received:** 09 December 2024;**Accepted:** 20 May 2025;**Publish:** 30 July 2025;

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<http://doi.org/10.23960/jak.v30i2.3562>**ABSTRACT**

The accounting profession emphasizes the importance of ethical values as a basis for professional practice. This research aims to map the values of the accounting profession from the national defense perspective in order to build the character of accountants with integrity and national insight. The concept of national defense, deontological ethical theory, and labeling theory are theoretical foundations. The research method uses a systematic literature review with stages: classification of relevant literature in 2019-2024 using the Publish or Perish (PoP), VOSviewer, and Mendeley applications; found 20 articles with minimum criteria indexed by Sinta 4, Scopus, and others; presenting data in the form of narratives/images; final drawing of conclusions/findings. The results of the study show a mapping of 8 values of the accounting profession which are reflected in 5 values of national defense in the fishbone diagram and its application matrix: 1) Love for the Motherland (Integrity Values); 2) National and State Awareness (Professionalism Values and Public Trust Values); 3) Loyal to Pancasila (Divine Values and Justice Values); 4) Willing to Sacrifice (Loyalty Value); 5) Initial National Defense Capability (Accountability and Compliance Value); and 6) Social Responsibility (Sustainability Values). There are five critical points in the mapping process, as found in this research: integration, education, character, roles, and recommendations. This research implicated for the importance of integrating national defense values in the accounting curriculum, opportunities for empirical research on professional practice, and contributions to professional associations for sustainable social development.

Keywords: Accountant, Mapping, National Defense, Professional Ethics, Values**ABSTRAK**

Profesi akuntansi mengedepankan pentingnya nilai etika sebagai landasan dalam praktik profesional. Penelitian ini bertujuan untuk memetakan nilai-nilai profesi akuntansi dari perspektif bela negara guna membangun karakter akuntan yang berintegritas dan berwawasan kebangsaan. Konsep bela negara, teori etika deontologi, dan labeling theory sebagai pijakan teori. Metode penelitian menggunakan systematic literature review dengan tahapan: klasifikasi literatur relevan dalam tahun 2019-2024 menggunakan aplikasi Publish or Perish (PoP), VOSviewer, dan Mendeley; didapatkan 20 artikel dengan kriteria minimal terindeks Sinta 4, Scopus, dan lainnya; penyajian data dalam bentuk narasi/gambar; terakhir penarikan simpulan/temuan. Hasil studi menunjukkan pemetaan 8 nilai profesi akuntan yang tercermin dalam 5 nilai bela negara dalam fishbone diagram beserta matriks penerapannya: 1) Cinta Tanah Air (Nilai Integritas); 2) Sadar Berbangsa dan Bernegara (Nilai Profesionalisme dan Nilai Kepercayaan Publik); 3) Setia pada Pancasila (Nilai Ketuhanan dan Nilai Keadilan); 4) Rela Berkorban (Nilai Loyalitas); 5) Kemampuan awal Bela Negara (Nilai Akuntabilitas dan Kepatuhan); serta 6) Tanggung Jawab Sosial (Nilai Keberlanjutan). Terdapat 5 pokok penting dalam proses pemetaan sebagai temuan penelitian ini, yaitu: integrasi, pendidikan, karakter, peran, dan rekomendasi. Penelitian ini berimplikasi pada pentingnya integrasi nilai bela negara dalam kurikulum akuntansi, peluang penelitian empiris pada praktik profesional, dan kontribusi pada asosiasi profesi untuk pengembangan sosial berkelanjutan.

Kata kunci: Akuntan, Pemetaan, Bela Negara, Etika Profesi, Nilai**A. INTRODUCTION**

This study aims to map the values of the accounting profession from the perspective of defending the country. As a good citizen, you are required to have the spirit of defending the country. To create harmony in the

spirit and attitude of defending the country, actual implementation must be made. The fundamental value of defending the country as referred to in the Regulation of the Minister of Defense of the Republic of Indonesia No. 8/2022 concerning Guidelines for Developing National Defense Awareness (PKBN), including 1) love of the homeland; 2) awareness of nation and state; 3) loyal to Pancasila as the state ideology; 4) willing to sacrifice for the nation and state; and 5) initial ability to defend the country. The PKBN guidelines aim to implement them in educational environments, social life and work environments. In the work environment, every profession has ethical values that must be possessed or used as guidelines in carrying out a profession. Especially for occupations that are in 'wet fields,' moral values are sought to be the basis for preventive efforts to suppress personal selfishness, which has the potential to harm other parties. Ethics is essential for accountants and information users because ethical behavior requires making decisions based on a moral perspective (Amalia & Srimaya, 2022). So, a national defense perspective is needed to maintain national and state life..

Accountant is a profession that plays a role in influencing state income. According to the Central Statistics Agency (BPS), the most significant state income comes from the taxation sector. Taxes are the primary source of state income, but their realization never reaches 100% (Riyadi, Setiawan, & Alfargo, 2021). It is recorded that until 2024, state income from the taxation sector will reach IDR 2,309,859.80 (in billion rupiah) or around IDR 2,309 trillion. One of the contributions of the accounting profession is the accuracy of accountants in carrying out their profession, such as implementing a self-assessment tax collection system to determine the amount of tax that will be attributed to the state. Figure 1 below shows state revenues from various sectors in 2022-2024.

Sumber Penerimaan - Keuangan	Realisasi Pendapatan Negara (Milyar Rupiah)		
	2022	2023	2024
I. Penerimaan	2.630.147,00	2.634.148,90	2.801.862,90
Penerimaan Perpajakan	2.034.552,50	2.118.348,00	2.309.859,80
Pajak Dalam Negeri	1.943.654,90	2.045.450,00	2.234.959,30
Pajak Penghasilan	998.213,80	1.040.798,40	1.139.783,70
Pajak Pertambahan Nilai dan dan Pajak Penjualan atas Barang Mewah	687.609,50	742.264,50	811.365,00
Pajak Bumi dan Bangunan	23.264,70	25.462,70	27.182,20
Bea Perolehan Hak atas Tanah dan Bangunan	0,00	0,00	-
Cukai	226.880,80	227.210,00	246.079,40
Pajak Lainnya	7.686,10	9.714,40	10.549,00
Pajak Perdagangan Internasional	90.897,60	72.898,00	74.900,50

Figure 1. Realization of State Revenue for 2022 - 2024

Source: bps.go.id

Source accessed: <https://www.bps.go.id/id/statistics-table/2/MTA3MCMY/realisasi-pendapatan-negara.html>

The self-assessment system has weaknesses because taxpayers can reduce the amount of tax they should pay and must understand the tax rules themselves, which can change over time (Wahyuni, Mahfiza, & Mahmuda, 2022). Furthermore, Khairunnisa and Kurniawan (2020), through his study, he believes that Indonesian people's awareness of paying taxes is still low, as can be seen from Indonesia's tax ratio, which is also still low. This statement is supported by the current phenomenon of the country trying to reform tax regulations in an effort to maintain its resilience through recovery and sustainable improvement at the national level. One of the regulations to make this happen is that in 2021, through the HPP Law, the government will increase the VAT rate from 10% to 11%. Apart from that, in 2022, the government, through PP no. 5, set a single rate for MSME corporate income tax at 0.5% of final turnover. This means that the tax charged at 0.5% is calculated directly from gross income. Furthermore, in 2023, PP 58/2023 was issued, which regulates the income tax rate article 21 with the Average Effective Rate (TER).

The government's efforts made above are a form of preventing state losses from undetected tax fraud due to motivation for personal gain. To prevent fraud, integrity is essential. Integrity in the accounting profession from a national defence perspective focuses more on the behaviour of accountants who support accounting practices in line with efforts to advance the country (Suwanto & Yuhertiana, 2024). Previously, Abeysekera (2022) had expressed the importance of a financial reporting framework that adopted the principles of Sustainable Development Goals (SDGs). As a profession that is at risk of other forms of fraud in various ways, the accounting profession must also have firmly held values. Accountants act as mediators and primary liaisons as well as

resource providers, with roles that are interrelated and fully integrated (Sandgren, Uman, & Nordqvist, 2023). Ashari and Boediono (2020) stated that the spirit of defending the country plays a vital role in accountants because it will make accountants work and carry out responsibilities by loving their nation and government. All of this depends on the existing system in the company, especially on the accountant as the highest management mediator for decision-making.

Furthermore, Suhartini, Priono, Widoretno, and Tiaramurti (2019) highlight the educational environment, that accounting education emphasizes the meaning of national defence to produce professional personnel in the era of modernization.. This is in line with the thoughts of Septyan and Mintoyuwono (2023) in the world of education, stating that the independence of accounting education in Indonesia is through a sense of pride and love for the characteristics of the nation and state, which are internalized in accounting standards. Based on this description, to produce accountants and make the accounting profession a state defence perspective, we must avoid elements of capitalism in accounting. Most recently, in the world of government or the public sector, Suwanto and Yuhertiana (2024) argue that state defence accounting refers to implementing the state financial accounting process with openness, increased efficiency and accuracy. The focus of state defence accounting is the values of accountant integrity, clarity of function, and adherence to principles or compliance..

To realize an accounting profession from a national defence perspective, it is necessary to have underlying values that are extracted from various environments for virtue and not for personal egoism. With reference to PKBN, regarding PKBN guidelines to be implemented in three areas, further study is needed to map the values of defending the country. Considering that previous research only focused on one value, it is necessary to map the values of the accounting profession based on the characteristics of the country and nation. This is focused on the accounting profession, which has many branches. Based on this description, this research aims to map the values of the accounting profession using a national defence perspective.

B. THEORETICAL BASIS

This study is based on Kant's deontological theory, labelling theory, the concept of national defence, and the values of the accounting profession in Indonesia. Kant is the philosopher best known as the founder of deontological ethics (1785-1788). The focus of this theory is that something is considered good if the aim is good without looking at the results. In the context of the accounting profession, this means that accountants must adhere to high ethical standards, such as integrity, objectivity and honesty in financial reports. Meanwhile, Becker, in his work "Outsiders" (1963), introduced the concept of "labeling theory," which also had an impact on the understanding of professional identity. Becker observed how individuals identified themselves as professionals and how society perceived them. The value of defending the country is relevant to the value attached to the accounting profession as a professional label for Indonesian accountants.

As a legal state, Indonesia has a state basis, which is also used as an ideology. The basis of the Indonesian state is Pancasila. As the source of all legal sources, Pancasila contains five values which serve as guidelines in national and state life. These five values are divine, human, unity, people's values and deliberation, and justice values. The 1945 Constitution explicitly regulates the obligations of citizens in carrying out the national defence. This is stated in the 1945 Constitution Article 30 (1), which reads: "Every citizen has the right to participate in the defense and security of the country." Most recently, in 2022, the government issued more specific regulations to outline PKBN guidelines. Article 1 of this regulation contains the elements for implementing PKBN. When summarized, the elements needed to implement PKBN include curriculum, competencies, materials, implementation, assessment, socialization, dissemination, education and training.

However, Ardhiana and Wilasittha (2022) concluded from the results of their study that the accounting profession is increasingly being discussed among financial players because it experiences more challenges. The challenge in question is achieving an adequate level of professionalism. According to Priyana (2022), public expectations of accountants are high, and the public must trust the quality of the complex services provided by the accounting profession. Meanwhile, in the era of the Industrial Revolution, the challenges for the accounting profession are efforts to improve skills and think openly and independently, as well as requirements for professional ethics so that the profession continues to exist (Mafazah, 2022). Mafazah (2022) also stated that accountants, whose role is vital in the business world in providing services, must understand the ethical principles of the profession to maintain the integrity and trust of service users. As a profession covered by a code of ethics, accountant professionalism must be integrated with upholding character values. Accountants are a profession that influences both business entities or organizations, both private and public sectors. Based on this description, it is clear that the role of the accounting profession in the business world is very important and closely related to ethics.

The accounting profession cannot be separated from professional and ethical standards. As summarized by Ardhiana and Wilasittha (2022) from various opinions, the accounting profession must be directly related to three things, namely knowledge, skills and ethics. Furthermore, to achieve a high level of professionalism, learning must be based on the character values of honesty, ethics, trust, integrity, and awareness of national and state life (Ardhiana & Wilasittha, 2022). The world of education in Indonesia also uses character values to form students

with character. Previously, Suhartini et al. (2019) have found factors that can prevent fraud within the scope of accounting students, which include creating a culture of honesty, openness and mutual assistance. Character values can be the primary foundation for an accountant in carrying out accounting practices. Moerman, Murphy, van der Laan, and McGrath (2023) stated that to achieve accounting practices that pay attention to the accountability of a pluralist society, an understanding of the concept of the common good, emancipatory concepts, and supported by a sense of political problems is needed. Meanwhile, based on the accountant's code of ethics, there are five basic principles: integrity, objectivity, professional competence and prudence, confidentiality, and professional behaviour (IAI, 2020). In other words, accountants in Indonesia carry out their practices under the legal umbrella of the applicable code of ethics.

The importance of linking the value of being willing to sacrifice for the nation and state in the profession by fighting for common interests, increasing responsibility, and maintaining company resilience is part of efforts to build the nation (Hernawati, 2022). Furthermore, Abeysekera (2022) stated that companies must focus on results and impacts in sustainability reports to demonstrate social responsibility and sacrifice profits for the benefit of society and the environment. The two previous thoughts are supported by Ghifari (2024) who states that social and environmental responsibility does not only belong to companies but also to all stakeholders, including academics. The integration of the values of self-sacrifice, social responsibility and ethical education reflects the synergy between the world of business and education in building a just and sustainable nation. Thus, both through professional practice and teaching, each stakeholder element has a strategic role in realizing Pancasila values and moral responsibilities, which have a broad impact on society and the environment.

In the world of education, Septyan and Mintoyuwono (2023) criticize accounting education, which is based on the value of defending the country to reflect Pancasila, especially the first principle, Belief in One Almighty God, by making accountants devoted to God as the source of the accountant's existence and moral energy. This critical thinking is supported by the opinion of Amalia and Srimaya (2022) who state that ethics is important for accountants because it supports moral decision-making, helps students understand its relationship to actual behaviour, and improves the quality of financial reporting through internalizing ethics. Thus, accounting education that integrates the values of national defense and ethics not only produces technically competent accountants, but also have a solid moral foundation to support professional quality and social responsibility.

C. RESEARCH METHOD

This research is qualitative research using the literature study method. Yang et al. (2022) define a systematic literature review method with several stages, namely identification, focus or formulation of questions, study selection, data extraction, and data synthesis. Meanwhile, Suwanto and Yuhertiana (2024) stated that literature studies can utilize the PoP and VOSviewer applications to identify relevant articles. This study begins by collecting previous articles and identifying gaps between the literature study that will be carried out and prior studies, focusing the topic on the value of the accounting profession and national defence, using a qualitative approach, analyzing and summarizing data from relevant literature, presenting it in pictures/charts and draw conclusions or reveal findings. More concisely, the study stages will be presented in the thinking framework image below.

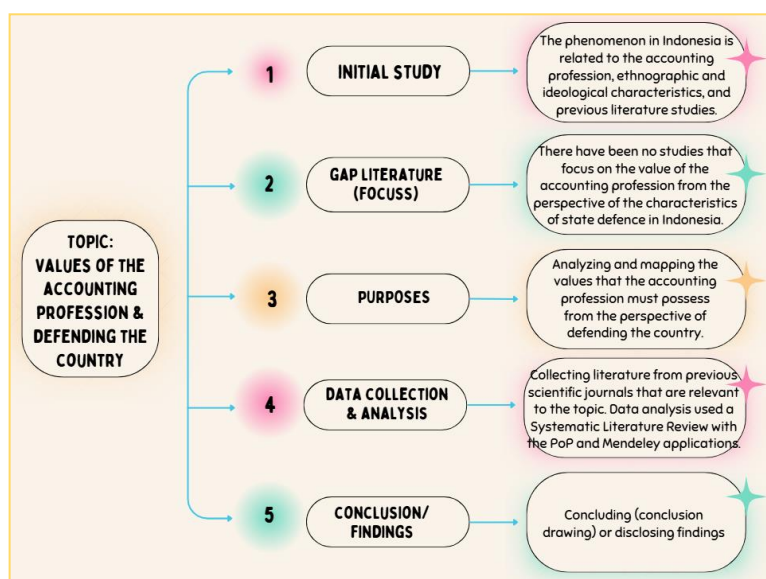


Figure 2. Research Framework

Source: data is processed

This research utilizes the PoP application from the Google Scholars database using the keywords "accountant", "profession", "defend the country", and "values" with a filter for 2019-2024 for a maximum result of 200, but only 101 results appear. Then, the PoP search results are processed using the VOSviewer application to map relevant and related results. Three items were obtained starting from the ones that appeared the most, namely "values", "defending the country", and "profession". These results are in accordance with the research objective, namely to map the value of the accounting profession and the perspective of defending the country because many previous studies presented only one value in the accounting profession. Based on the mapping results, manual filtering was carried out to determine the most relevant and topic-related articles in journals indexed by Sinta 4, 3, 2, and 1, as well as additional supporting articles from Scopus and articles indexed other than Sinta. There were 20 relevant articles selected with Mendeley's assistance in citing and supported by several referenced Government regulations.

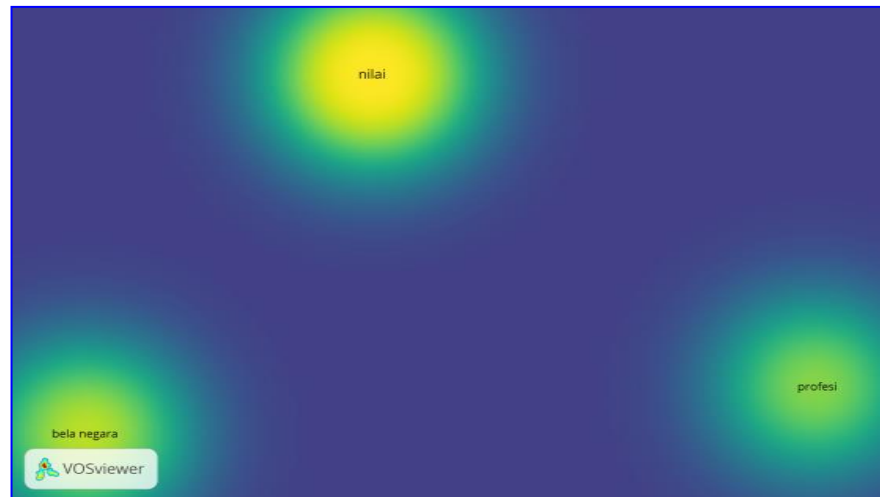


Figure 3. Keyword Mapping in VOSviewer
Source: data is processed

D. RESULT AND DISCUSSION

Analysis shows that the accounting profession has core values such as integrity, objectivity, accountability and professionalism. The values of the accounting profession have strong relevance to the values of defending the country. Defending the country is an important concept that emphasizes the values of nationalism and patriotism as a mitigation solution to educate the nation's children to love their homeland more (Hernawati, 2022). These values are the basis for carrying out the duties and responsibilities of an accountant. Integrity and professional ethics are recognized as the main foundations for responsible and transparent accounting practices. According to Rahman (2022) integrity is a trait that reflects potential and ability that exudes authority and honesty. The value of integrity here is a reflection of the value of love for one's country, which can be implemented in the form of transparency in financial reporting and maintaining honesty in financial reports.

The first value, the value of love for one's country, is represented by the value of integrity. Aripriati (2020) emphasized that in an attitude of integrity, there is a value of pure truth, which reflects the human ability to behave correctly, ethically and morally through purity of heart, which is reflected in an attitude of being firm, brave, trustworthy, honest and upholding moral and religious values. This value is also a driving force for the formation of good governance, and this is able to reduce deviant practices through increasing public awareness and knowledge as well as strengthening strict legal rules to prevent these actions (Dizrisa, Sudrajat, & Kusumawardani, 2020). With this foundation, it is hoped that the values of the accounting profession can make a real contribution to strengthening national and state awareness. This becomes the basis for further exploring the significant relationship between the role of accountants and the values of defending the country, as will be discussed further.

This research also emphasizes the importance of a deep understanding of these values in a social and cultural context. There is a correlation between the values of the accounting profession and the principles of defending the country. Values such as patriotism, social responsibility, and national awareness are considered important in the accounting context. The value of professionalism and the value of public trust reflects the value of awareness within the nation and state, which can be implemented in the form of maintaining trust and prioritizing the public interest, having technical competence, a high work ethic, and being able to prevent and detect fraud. This statement is supported by Susilawati, Arief, and Widyaningsih (2022) who state that the accounting profession is required to show professional commitment to serving the public and maintaining the trust given to accountants. The application of this value must be balanced and sustainable. In its development Ghifari (2024) recently mentioned the concept of Creating Shared Value (CSV), which is a concept that requires the creation of economic and social value simultaneously without leaving anything aside. The value of social responsibility and

sustainability as a reflection complements the five values of national defence. This value is an important aspect in forming the character of an accountant, especially in social matters. It can be applied in long-term decision-making based on ethics and contribution to economic sustainability.

The second value, the value of national and state awareness, can be realized in the application of the values of professionalism and the value of public trust. The link between the core values of the accounting profession and the principles of defending the country reflects a strong synergy in shaping the character of accountants. Professional millennial accountants must have good soft skills to support their knowledge and skills, as well as form a character that is honest, ethical, trustworthy, has high integrity, and is aware of the nation and state in order to create prosperity for stakeholders and the environment (Ardhiana & Wilasittha, 2022). These values are not only relevant in supporting transparent and accountable accounting practices but also in strengthening national awareness and contributing to the interests of society and the state. In relation to social responsibility, Syafis (2022) stated that good disclosure of social responsibility reflects the positive quality of company performance. So, apart from the five values of defending the country, there is also the value of sustainability as an added value (value added) in the form of social responsibility.

It is hoped that the implementation of state defence values can strengthen the identity of the accounting profession as an agent of positive change in society. This is supported by Marisa and Susilowati (2024) who state that the attitude of defending the country functions as a control for one's actions because it contains the noble and moral values of Pancasila. The connection between these values helps create accountants who not only focus on the interests of individuals or organizations but also the good of society and the country. This shows the value of loyalty as a form of reflection of the value of being willing to sacrifice, which strengthens cooperation as a cultural value that is rooted in Indonesian society. The application of this value can be realized in compliance with national regulations by avoiding practices that are detrimental to the country and by prioritizing the interests of the nation.

The third value, the value of being willing to sacrifice, is represented by the value of loyalty. Loyalty and willingness to sacrifice provide a moral foundation for the accounting profession in carrying out its duties. By complying with national regulations and prioritizing the nation's interests, accountants can play an active role in preventing state losses and building public trust. These values not only reflect professional responsibility but also emphasize the role of accountants as guardians of integrity and positive contributions to society. Moerman et al. (2023) stated that various global crises have encouraged social movements demanding accounting to expand corporate responsibility for social and environmental issues that challenge capitalism. In addition, the government encourages companies to contribute to achieving the SDGs through competitive sustainability strategies (Astari & Sari, 2023). Of course, this is related to the two previous values.

The fourth value, the value of loyalty to Pancasila, is reflected in the value of divinity and the value of justice. The integration of state defence values and accounting education is the key to forming accountants who are not only technically competent but also have moral and social responsibility. This description is supported by the thoughts of Ermawati and Suhardianto (2024) that religious beliefs encourage individuals to act constructively in a professional environment, while religious doctrines that prioritize empathy can strengthen happy professional relationships. It is hoped that the integration of nationalist values and religious ethics in accounting education will produce professionals who are committed to nation-building through practices based on Pancasila and oriented towards the interests of the wider community.

Based on the thoughts of Septyan and Mintoyuwono (2023) they state that educational programs that prioritize nationalist values can form a deeper understanding of accountants' responsibilities towards the state. Apart from that, it can bring back the noble values of the Indonesian nation, such as the values of decency, trust, and unity Septyan and Mintoyuwono (2023), as well as the highest values, namely the value of God. These values are a reflection of the value of loyalty to Pancasila. Thus, accounting graduates are expected to have a high awareness of their role in building the nation. As a country with an ideology, accounting education in Indonesia should play a role in forming the character of accountants who are in accordance with the values of defending the nation. The integration of national defence values in the accounting education curriculum is expected to produce accountants who are more ethical and committed to community development. Its implementation can be carried out with an attitude of professionalism based on religious ethics, dedication to the common good, avoiding conflicts of interest, and promoting fairness in taxation. Apart from that, it also shows accountability and obedience in reflecting an attitude that has the initial ability to defend the country. Its implementation can be carried out with accountability to interested parties for relevant information and in compliance with laws, standards and professional codes of ethics.

The fifth value, the initial ability to defend the country, can be represented by the value of accountability and compliance in the appropriate implementation corridor. Accountability and compliance that are in line with the values of defending the country are essential foundations for accountants in carrying out their roles. The enthusiasm to create a just and prosperous country encourages individuals to maximize their role in the company, improve their capabilities, and avoid detrimental behaviour such as enriching themselves or cheating (Hernawati, 2022). It doesn't stop there because supervision is also needed, Margaretha, Septyanti, and Kusumawardani (2022) argue that supervision is the core of corporate governance, so good governance must be accompanied by

adequate supervision. This is implemented through compliance with laws, standards and professional codes of ethics; accountants can ensure transparency and responsibility for the information presented while strengthening their contribution to the interests of the nation and state.

Furthermore, theoretically, Adillah, Ardyanti, and Nurlaila (2023) who states that every country, including Indonesia, needs to have its accounting standards whose theory develops based on environmental conditions and the economic and social situation that exists in a country. A country that is undoubtedly different from other countries. After adopting the US General Accepted Accounting Principle (GAAP), the latest accounting standards in Indonesia are the result of adoption from Europe, namely the International Financial Reporting Standard (IFRS). Due to adoption from other countries, the value of defending the country fills a gap in the application of professional accounting practices. Good accounting practices must reflect the values of defending the country. Accountants are encouraged to apply principles such as transparency and accountability in financial reports. Apart from that, involvement in social and community activities is also expected to strengthen the contribution of accountants to the welfare of society.

Furthermore, it is recommended that the accounting professional association develop a code of ethics that includes the values of defending the country as a guide in professional practice. As a summary of the descriptions above, the mapping of the values of the accounting profession is presented in a fishbone diagram. Figure 4 shows a mapping of the five values of defending the country along with their reflection on the eight values of the accounting profession.

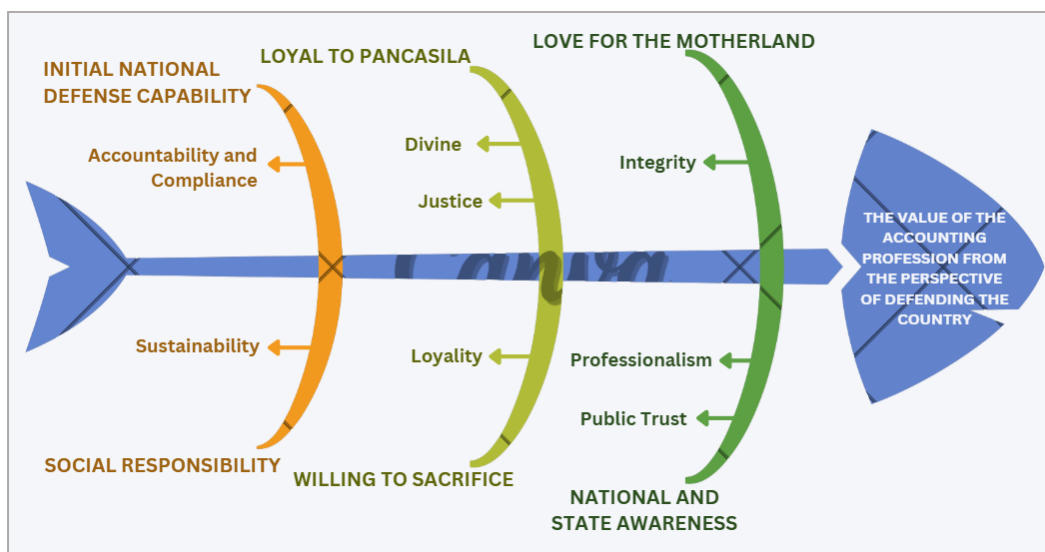


Figure 4. Fishbone Diagram of Mapping the Values of the Accountant Profession

Source: data is processed

An in-depth discussion of the analysis results of this study confirms that integrating the values of the accounting profession with a national defence perspective is a strategic step in building and strengthening the character of accountants. The application of these values is expected not only to produce professional accountants but also accountants who are responsible and committed to the benefit of the nation and state. Apart from professional ethical values, principles of Good Corporate Governance (GCG) are also applied in the effort to realize GCG. Study of Hernawati (2022) found the internalization of the value of defending the country in corporate principles, namely transparency, accountability, responsibility, independence, equality and fairness. According to Hernawati (2022), the values of defending the country attached to CG principles can provide intensive benefits to all stakeholders to create corporations in Indonesia that are aware of their obligations to protect the country. Defending the country is a characteristic of Indonesia as a country with the Pancasila ideology. In the context of national defence, these values must be applied not only for the interests of individuals or organizations but also for the interests of society and the state. Figure 5 shows a matrix of the application of the values of the accounting profession in the concept of defending the country. This indicates that accountants function not only as managers of financial reports but also as guardians of the integrity of the national economy.

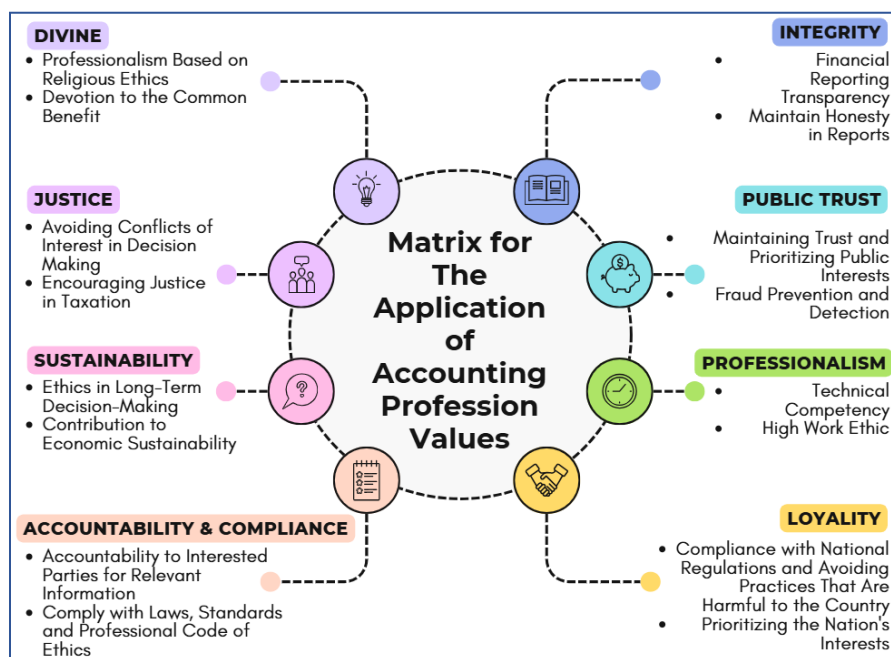


Figure 5. Matrix for the Application of the Accountant Profession Value in the Concept of National Defense
Source: data is processed

An in-depth discussion of this study identified five critical elements in the process of mapping the values of the accounting profession from a national defence perspective, namely integration, education, character, role and recommendations. The integration element emphasizes the need to combine the values of defending the country with the core values of the accounting profession to create a solid moral foundation. Education is a strategic element in forming accountants who are not only technically competent but also have national awareness. The character element focuses on forming ethical attitudes and social responsibility, while the role highlights the contribution of accountants as agents of change in nation-building. As a final step, the recommendations offer practical guidance for the development of the accounting profession that is oriented towards the benefit of society and the state.

This study underlines the importance of integrating national defence values into the accounting education curriculum. Education that prioritizes the values of nationalism and social responsibility can shape the character of better accountants. By educating prospective accountants about the vital role of accountants in nation-building, it is hoped that accountants can become positive and responsible agents of change. The essence of ethics is being able to interpret the actual truth possessed by humans to act by thinking, behaving according to norms, and having morals based on a pure conscience (Aripratiwi, 2020). According to Aripratiwi (2020) ethics, in actual truth, encourages the creation of integrity by acting consistently in accordance with normative values, such as religious norms, moral norms and ethical code systems. Accounting practices that are oriented towards state defence values can increase accountability and transparency in financial reports. Accountants are expected not only to meet professional standards but also to contribute to social activities that benefit society. Involvement in social projects and humanitarian programs can strengthen accountants' position as ethical leaders in society.

Priyana (2022) stated that achieving accounting practices with integrity is impossible without being based on ethics. The accounting process presents financial reporting, which is used as a mediator in decision-making. This was also conveyed by Widiyanti (2023) through the results of her study, which confirmed that the quality of implementing accrual-based accounting, which provides reliable information for effective and efficient decision-making, is influenced by the use of information technology (IT). In signal theory, financial reports contain information and provide positive or negative signals to those interested. It is hoped that mapping the values of defending the country in the accounting profession can create accountants who are not only competent in their field but also have a strong character. This character includes a commitment to honesty, responsibility and concern for society. Therefore, Priyana (2022) also focuses on the value of honesty in the accounting profession because parties who have an interest in information have high hopes for an accountant. Based on Priyana's opinion, financial reports, as one of the outputs of the accounting profession, must be honest. Accountants who have this character will be better able to face the challenges that exist in the professional and social environment.

Most recently, Ermawati and Suhardianto (2024) in their study, attempted to include spiritual values in accounting methods, stated that integration deconstructs spiritual values in long-term decision-making for an

entity. Internalization of spiritual values is applied in compliance with regulations, efforts to increase the efficiency of business activities, and efforts to provide added value for stakeholders as a whole (Ermawati & Suhardianto, 2024). Based on the description above, the accounting profession basically emphasizes the embodiment of values in accounting practice. These values are explored from various perspectives, ethnographic and ideological, in accordance with those mentioned in labelling theory.

This study also provides important recommendations for accounting professional associations and educational institutions. There is a need to develop a code of ethics that reflects the values of national defence and training for accountants to strengthen their understanding of the social and ethical role of an accountant. This is in line with the thoughts of Saputro, Riharjo, and Ardini (2020) that social culture that is rooted in society will guide someone to act ethically. In this study, the culture that is instilled is the culture of defending the country. Apart from that, it is also hoped that professional associations can encourage accountants to participate actively in initiatives that support community welfare. These findings indicate that mapping national defence values in the accounting profession is relevant not only for individuals but also for organizations and institutions. By integrating these values, it is hoped that the accounting profession can gain greater public trust and contribute significantly to economic and social development. It is also expected that accountants can contribute more to building integrity and public confidence in the accounting profession.

E. CONCLUSIONS AND SUGGESTIONS

Integrating the values of the accounting profession with a national defence perspective can build a stronger, more ethical and responsible accountant character. The application of these values in education and daily practice is essential to achieve professional goals that are in line with the interests of the nation and state. This is a strategic step in building the character of an accountant. This study concludes that mapping the values of the accounting profession with a national defence perspective can strengthen the character of accountants as professionals who are not only competent but also have a high commitment to social and national responsibility. It is hoped that the integration of these values can form accountants who are more empowered and contribute positively to the nation..

However, there are limitations in this research, namely the limited literature related to the value of the accounting profession and national defence, as well as limitations in the literature search process using software applications, which allows for literature to be missed. Suggestions for further research include empirical research to map and measure the application of state defence values in practice in the field. Additional research is also recommended to explore the role of education and training in strengthening the values of defending the country among accounting professionals. In addition, cross-country studies can be carried out to make in-depth comparisons regarding the mapping of professional ethical values in the context of nationalism.

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