Internasional Journal of Integrative Sciences (IJIS)
Vol.5, No.7, 2026: 853-860

Weaving Integrity: Actualization of Sundanese Cultural and Family Values in the Formation of Prospective Accountants' Ethics

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A R T I C L E I N F O

Keywords: Sundanese Family, Accounting Professional Ethics, Accounting Students, Character

Received : 2 May 2026
Revised : 16 June 2026
Accepted: 17 July 2026

A B S T R A C T

This study aims to examine the role of Sundanese cultural and family values in strengthening professional accounting ethics among accounting students. The study focuses on exploring the relevance of Sundanese cultural values to the principles of accounting ethics and the contribution of Sundanese families to the development of ethical character among future accountants. this study lies in the integration of local Sundanese cultural values and family-based education as foundations for strengthening accounting ethics. Unlike previous studies that primarily emphasize formal ethics education, this research highlights culture and family as essential sources of ethical character formation. This study employs a qualitative approach using a literature review method. Data were collected from various sources, including scientific journals, books, research articles, and documents related to Sundanese culture, family education, character education, and accounting professional ethics. Data were analyzed using descriptive qualitative analysis by identifying, interpreting, and linking Sundanese cultural values with the principles of professional accounting ethics. The findings indicate that Sundanese cultural values, such as silih asih, silih asah, silih asuh, tepa salira, and someah hade ka semah, are closely aligned with the principles of integrity, objectivity, professionalism, competence, and responsibility in the accounting profession. Furthermore, Sundanese families play a significant role in fostering honesty, discipline, responsibility, and courtesy, which support the development of ethical behavior among accounting students. The findings may serve as a reference for higher education institutions, educators, and curriculum developers in integrating local cultural values into professional ethics education to cultivate accountants with strong integrity and character

DOI: https://doi.org/10.55927/ijis.v5i7.45
E-ISSN: 2985-9050
https://journalijis.my.id/index.php/ijis/index

INTRODUCTION

The advancement of globalization and the transformation of the business world have significantly increased the demand for accurate, transparent, and reliable financial information. In this context, the accounting profession plays a strategic role as a provider of financial data that serves as the foundation for decision-making by various stakeholders, including investors, government agencies, corporate management, and the public. Consequently, the quality of the accounting profession is determined not only by technical competence but also by the integrity and ethics upheld in performing professional duties (Ikatan Akuntan Indonesia, 2022).

Although professional codes of conduct have long served as guidelines in accounting practices, ethical violations still occur frequently. Corporate phenomena such as financial statement manipulation, corruption, abuse of power, tax evasion, and other fraudulent practices demonstrate that formal ethical frameworks alone cannot completely deter unethical behavior. These incidents lead to a decline in public trust toward the accounting profession, underscoring the urgent need to strengthen ethical education—shifting the focus from purely cognitive mastery to the foundational moral character of individuals.

Extant literature on professional accounting ethics generally focuses on formal education, professional codes of conduct, religiosity, academic environments, and organizational culture as key determinants of future accountants' ethical behavior. However, studies that explicitly integrate local cultural values and parental education as the bedrock of professional ethics remain highly limited. In reality, local culture and the family system constitute the primary social circles responsible for internalizing core values, norms, and character traits from early childhood. This gap in the literature highlights a distinct research gap that warrants deeper investigation, particularly within the framework of Sundanese culture, which possesses a robust social and moral value system.

Sundanese culture is widely recognized as a prominent local culture in Indonesia that highly values politeness, social harmony, mutual cooperation, religiosity, and respect for others. Core philosophies such as silih asih (mutual loving), silih asah (mutual sharing of knowledge), silih asuh (mutual guidance), tepa salira (empathy/tolerance), and someah hade ka semah (hospitable toward others) encapsulate moral virtues highly relevant to professional accounting ethics, including integrity, objectivity, professionalism, responsibility, and social care. Furthermore, Sundanese families traditionally serve as the primary agents in instilling honesty, discipline, accountability, and humility through behavioral modeling and daily habits.

The novelty of this study lies in its approach to analyzing professional accounting ethics through the lens of Sundanese culture and family structures as a source of character building—an angle that remains under-explored in mainstream accounting research. This study looks beyond formal training, positioning professional ethics as a continuous product of local cultural internalization and family upbringing. Thus, it offers a more holistic framework for understanding how the ethical character of future accountants is developed.

This research is critical given the increasingly complex ethical challenges faced by the accounting profession in the digital and globalized era. Grounding ethics in local wisdom offers a strategic alternative to cultivating professional figures who are not only academically proficient but also possess deep integrity and social responsibility. Additionally, the insights from this study are expected to contribute to creating contextualized accounting education models aligned with Indonesian cultural values.

Based on the background described, this study aims to analyze the intersection of Sundanese cultural and family values with the principles of accounting professional ethics, describe the role of Sundanese families in molding the character of accounting students, and explore how these values can be integrated into reinforcing the professional ethics of future accountants. Ultimately, this research provides theoretical and practical insights for localized, wisdom-based ethics education.

LITERATURE REVIEW

Accounting Professional Ethics

Ethics represents a system of values, norms, and moral principles that govern an individual's conduct in determining right from wrong. Bertens (2013) defines ethics as a critical and rational reflection on moral values and norms that guide human actions in social interactions. Within professional spheres, ethics serves as a behavioral roadmap regulating relationships between professionals, clients, organizations, and the general public.

According to the Indonesian Institute of Accountants (Ikatan Akuntan Indonesia - IAI), accounting professional ethics consist of fundamental moral principles that must be adhered to by accountants in executing their duties. These core principles encompass integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. Integrity mandates that accountants remain honest, straightforward, and fair in all professional dealings. Objectivity ensures that professional judgments remain free from conflicts of interest, bias, or undue influence from external parties. Professional competence emphasizes continuous learning and skill advancement, while confidentiality requires safeguarding sensitive data acquired during professional engagements.

Professional ethics are paramount in accounting because the entire field relies on public trust. Ethical breaches can cause catastrophic economic losses and degrade the credibility of the entire profession. Therefore, character cultivation must happen not only through formal training but also via the deep internalization of moral values rooted in an individual's socio-cultural environment.

Sundanese Culture as a Foundation for Moral Values

Koentjaraningrat (2015) describes culture as an overarching system of ideas, actions, and human creations acquired through learning and passed down across generations. Culture goes beyond mere group identity; it functions as an essential blueprint that dictates an individual's mindset, attitudes, and behavior.

Sundanese culture stands out as an Indonesian local culture possessing highly resilient moral doctrines. The Sundanese community values courtesy, social harmony, religiosity, and mutual respect. These traits are deeply embedded in life philosophies inherited across generations.

The philosophy of silih asih teaches the importance of loving and valuing fellow human beings. Silih asah emphasizes continuous mutual learning and knowledge sharing. Silih asuh conveys the spirit of guiding, protecting, and looking out for one another. Additionally, tepa salira teaches empathy, tolerance, and the ability to view situations from others' perspectives, while someah hade ka semah reflects a warm, polite, and deeply respectful demeanor toward anyone they encounter.

These values align closely with the principles of professional accounting ethics. The honesty, responsibility, social awareness, fairness, and professionalism native to Sundanese cultural philosophies can serve as a strong ethical anchor for accounting students preparing to enter the professional workforce.

The Role of Family in Character Formation

The family is widely recognized as the foundational and primary educational environment for any individual. According to Soekanto (2017), the family serves a critical socialization function, internalizing initial values, social norms, and behavioral standards. Through daily familial interactions, children learn the core concepts of right and wrong, accountability, discipline, and respect for authority.

Within Sundanese households, character building is systematically achieved through parental modeling, explicit moral advice, the habituation of polite behavior (tata krama), and the reinforcement of spiritual values. Parents act not merely as caregivers but as active behavioral archetypes that children mirror when formulating their own moral compass.

The core principles instilled within Sundanese families—such as truthfulness, discipline, accountability, simplicity, and respect for elders—directly boost an individual's ethical awareness. Students who receive structured character building within their families tend to exhibit more accountable behaviors in both academic and professional environments.

Previous Studies

A large body of empirical research indicates that local culture and familial environments heavily influence character development and ethical behavior. Research on professional accounting ethics suggests that ethical decision-making capabilities depend not only on classroom instruction but also on broader social, cultural, and household dynamics.

Prior literature highlights that local cultural wisdom provides a powerful foundation for fostering professional integrity. Similarly, developmental studies show that early exposure to moral values at home directly increases ethical sensitivity in adulthood.

Nevertheless, most existing accounting studies remain heavily focused on formal education, religiosity metrics, or immediate academic pressures. Studies specifically investigating the nexus of Sundanese cultural wisdom and family values in strengthening the professional ethics of accounting students remain scarce. This study directly addresses this research gap by integrating local cultural paradigms with family socialization theories.

Conceptual Framework

Professional accounting ethics result from a continuous value internalization process across various social domains, primarily through family upbringings and cultural heritages. Sundanese culture holds vital moral components like silih asih, silih asah, silih asuh, tepa salira, and someah hade ka semah, which correspond to integrity, objectivity, accountability, and professionalism.

Concurrently, Sundanese families act as primary institutional agents embedding honesty, discipline, duty, and compliance with social codes. The combined internalization of these cultural and family values constructs a resilient student character, which visibly manifests as ethical academic habits and professional integrity in the workplace.

Figure 1. Conceptual Framework

- [Sundanese Cultural Values (*silih asih, silih asah, silih asuh, tepa salira, someah hade ka semah*)] -> [Sundanese Family Upbringing & Role Modeling] ->[Character Building (*honesty, discipline, accountability, social care*)] -> [Strengthened Accounting Professional Ethics (*integrity, objectivity, professionalism, competence, duty*)]

Research Questions

Given that this study utilizes a descriptive qualitative approach, formal empirical hypotheses are omitted. Instead, the study addresses the following research questions:

1. How can Sundanese cultural values be systematically integrated into reinforcing accounting professional ethics?
2. What role do Sundanese families play in shaping the moral character and ethical awareness of accounting students?
3. How are Sundanese cultural and family values implemented within the academic lives of accounting students?
4. How do Sundanese cultural and family values contribute to cultivating future accountants who embody high integrity and professionalism?

METHODS

This study employs a descriptive qualitative approach. According to Sugiyono (2014), qualitative research focuses on investigating social phenomena deeply by emphasizing meaning, underlying processes, and interpretative analysis rather than statistical generalizability. This approach was selected because the study concentrates on interpreting cultural values and the intricate role of Sundanese families in bolstering professional ethics among accounting students.

The specific method applied is library research (studi literatur). Library research leverages written materials as primary data sources to gather relevant information concerning the research questions. The dataset for this study was collected from a wide range of academic repositories, including scientific books, peer-reviewed national and international journals, research reports, academic documents, and specialized texts addressing Sundanese culture, family sociology, character education, and professional accounting frameworks.

RESULTS AND DISCUSSION

The findings demonstrate that Sundanese cultural values show strong alignment with the fundamental principles of professional accounting ethics. This discovery validates the premise that ethical behavior is a cultural product as much as an academic one. Sundanese culture provides an effective ethical framework that underpins integrity, objectivity, competence, and accountability.

The concept of silih asih, which calls for mutual love and empathy, steers future accountants away from self-serving actions, prompting them to weigh the social impacts of their professional decisions. In accounting, this moral posture is vital for preserving public trust and minimizing white-collar crimes.

Similarly, silih asah fits perfectly with the professional demand for lifelong learning and professional due care. Accountants who internalize this value will naturally seek continuous improvement to keep pace with changing financial reporting standards and technological disruptions. According to Sugiyono (2014), structured internal progression significantly alters how individuals handle professional obligations.

Furthermore, tepa salira directly reinforces the principle of objectivity. An accountant must remain fair, unbiased, and free from conflicts of interest. Internalizing tepa salira allows future accountants to understand the systemic importance of transparency, ensuring that the financial statements they prepare remain reliable for investors and regulatory bodies.

The pivotal role of Sundanese families also stands out in this study. The home functions as the first ethical lab. Through parental modeling, children learn truthfulness, accountability, and rule compliance. These traits form a moral baseline that directly influences how they act during their college years and, later, in their professional careers.

Integrating Sundanese cultural and family values into accounting programs offers a practical way to revitalize ethics education. Ethics courses that focus solely on memorizing codes of conduct often fail to prevent real-world misconduct. By anchoring these courses in local wisdom and family-based character building, educational institutions can better prepare future accountants to handle complex ethical dilemmas with integrity (Koentjaraningrat, 2015; Bertens, 2013).

CONCLUSIONS AND RECOMMENDATIONS

This study demonstrates that the formation of professional accounting ethics relies heavily on the internalization of cultural and family values, alongside formal education. Sundanese cultural pillars like silih asih, silih asah, silih asuh, tepa salira, and someah hade ka semah directly support professional principles such as integrity, objectivity, professional competence, and decorum.

Sundanese families serve as the primary institutional setting where these virtues are developed through parental example and daily habits. This baseline upbringing fosters honesty, discipline, and accountability in accounting students during their studies and future careers. Consequently, local cultural structures function as key assets for sustaining professional integrity.

While this paper provides a holistic view by linking local wisdom with accounting ethics, it relies on a literature review. The findings are conceptual and lack direct empirical verification from active students or working accountants.

Nevertheless, the practical implications are clear: higher education institutions can improve ethics training by weaving local cultural values and family-centric character building into their accounting curricula. This strategy can help produce graduates who are both technically skilled and socially responsible, providing curriculum designers with a blueprint for culturally relevant ethics education in Indonesia.

Recommendations

1. For Higher Education Institutions: Universities should integrate local cultural principles, particularly Sundanese philosophies, into accounting ethics and character development courses through revised curricula, workshops, and student development programs.
2. For Accounting Students: Future professionals must preserve and practice these family and cultural values during their academic lives to build a strong ethical identity before entering the workforce.
3. For Families: Parents should continue to prioritize early moral education, as the home remains the most critical environment for shaping an individual's ethical character.
4. For Future Researchers: Subsequent studies should use empirical methods, such as interviews, surveys, or case studies involving active students, educators, and practitioners, to validate these cultural impacts. Future work can also examine other regional cultures in Indonesia to expand the literature on local wisdom and professional

FURTHER STUDY

This study still has limitations, so further research on **Judul** is needed to refine this study and enhance the insights of readers and the authors.

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