

The Challenges of Anticorruption Education in Universities

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ABSTRACT

This study aims to describe about anti-corruption education in the learning curriculum of 2 undergraduate accounting study programs that are accredited A or Excellent at 2 universities in Central Java. This study uses descriptive analysis by taking research data from the official university website. The results of the study show that the two study programs consider anti-corruption education to be important in teaching students and needs to be integrated into the curriculum through compulsory courses, general activities such as seminars, and training to strengthen student soft skills. On the website, several matters related to anti-corruption education have been published, such as the vision and mission, curriculum, and news about general anti-corruption activities. The challenge going forward in the implementation of anti-corruption education lies in the integration of anti-corruption values into students, the specifications of courses that discuss anti-corruption education, and moral education in facing the 4.0 industrial revolution era to produce graduates with high integrity.

Keyword: Corruption, Anti-Corruption Education, Curriculum, Website, University.

1. INTRODUCTION

Corruption is still a type of fraud that is rampant in Indonesia. This is evidenced by data from Indonesia's Corruption Perception Index (CPI) in 2022, which experienced a decrease in score from 38 to 34, while placing Indonesia at 110 out of 180 countries assessed by Transparency International (Nariswari, 2023). Furthermore, this score is the lowest for the past 5 years, namely since 2018 (Figure 1).

Indonesia Corruption Watch (ICW) also noted that the potential state financial losses due to rampant corruption cases in 2022 reached IDR 33.665 trillion involving 612 suspects in 252 cases (Saptoyo, 2022). This is in line with the facts conveyed by the Report to the Nation 2022 issued by the Association of Certified Fraud Examiners which states that there is an increase in the percentage of accumulative corruption cases in the world, which originally

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amounted to 33% in 2012, jumping to 50% in 2022 (Association of Certified Fraud Examiners, 2022).

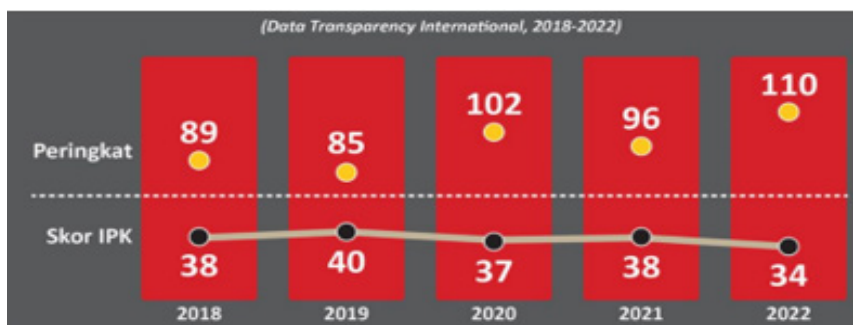
Corruption itself is an act of fraud that is included in the category of extraordinary crimes whose dangers are aligned with terrorism, narcotics abuse, or severe environmental destruction (Anti-corruption education center, 2023). The high rate of corruption that occurs in a country will have an impact on the wider community, especially it can hinder economic growth and affect business operations, as well as have an impact on decreasing trust in law enforcement, education which results in a poor quality of life (Putri, 2019). Corruption often involves public officials, including echelons, mayors, regents, members of the DPR or DPRD and other parties involved in the act in an unauthorized and unlawful manner (Annur, 2022).

The Indonesian Fraud Survey in 2019 shows that corruption is the most common type of fraud in Indonesia. This is evidenced by the percentage of occurrence of corruption cases, which is 64.4% and resulting in state losses of IDR 373,650,000,000 or around 69.9% of the total state losses (ACFE Indonesia, 2019). These results are slightly different from the Report to the Nation in 2022 which states that corruption is ranked second after asset misappropriation as a type of fraud in the world that results in an average loss of USD 150,000 (Association of Certified Fraud Examiners, 2022). Nevertheless, corruption still has a detrimental impact on a country if no prevention or prosecution of the

perpetrators is carried out. As for the results of the KPK's findings, it is stated that as many as 86% of the corruptors who have been arrested come from college alumni, even above the bachelor's level (CNNIndonesia.com, 2021). Likewise, the results of the 2019 Indonesian Fraud Survey state that the education level of fraud perpetrators is dominated by bachelor-level college graduates, namely 73.2%, followed by the master level (17.2%) and diploma level (4.6%) (ACFE Indonesia, 2019). This phenomenon shows that many university graduates have a high level of knowledge, but do not have good integrity (Larasati, 2022). A survey from ICW in 2022 also showed that around 45% of corruption cases handled by the KPK involved perpetrators with a university background, both domestic and foreign (Sitorus, 2023).

The fact of the decline in GPA in 2022, as well as the phenomenon of corruption that continues to occur and involves many local government officials and elements, most of whom are graduates from universities, makes the Corruption Eradication Commission (KPK) need to think harder in striving for an increase in GPA in 2023 through various things, including: (1) harmonizing policies between ministries, institutions and local governments so that there is no overlap; (2) mapping corruption risk points in all public institutions; (3) enforcing corruption laws through investigations, investigations, prosecutions, and court decisions; (4) strengthening the Government Internal Supervisory Apparatus (APIP) in terms

Figure 1. Trends in the Corruption Perception Index in Indonesia



Source: Data Processed

of human resources, authority, budget and competence; (5) strengthening collaboration and synergy between the government, business actors, and the community; (6) instilling anti-corruption values to the public through socialization (Antaranews, 2023). As an effort to instill anti-corruption values in society, one of the things that can be done is through anti-corruption education in the realm of higher education, given the previously mentioned phenomenon that the perpetrators of corruption are dominated by university graduates. The formation of the character and disposition of students as a learning process carried out in higher education is expected to be an intellectual spear that can instill anti-corruption mindsets, attitudes and behaviors (Suryani, 2015).

The government is taking a role and showing concrete steps in promoting anti-corruption education, as stated in the Minister of Research, Technology and Higher Education Regulation No. 33/2019 on the Implementation of Anti-Corruption Education in Higher Education. Through this regulation, universities are expected to conduct learning and behavior formation on the prevention of corruptive behavior and corruption (Kemenristekdikti, 2019). Prevention of corrupt behavior is carried out as early as possible by implementing an anti-corruption education system that contains socialization of types of corrupt behavior, steps to overcome them, and reporting mechanisms for acts of corruption, including monitoring schemes for corruption crimes that can be implemented at all levels of education. Universities are expected to instill 9 values of integrity, honesty; care; independence; discipline; responsibility; hard work; modesty; courage; fairness through the Tri Dharma Perguruan Tinggi activities which include education, research and community service (Veratika, 2021). Anti-corruption education is an integral part in making Indonesian generations have high integrity, dignity and nobility, and have responsibility in accordance with existing national education (Handini, 2021).

Anti-corruption education in higher education is usually integrated through courses presented in the education curriculum. Law No. 12/2012 article 35 paragraph 2, states that the Higher Education Curriculum is developed by each university with reference to the National Higher Education Standards for each Study Program which includes the development of intellectual intelligence, noble character, and skills (Kementrian Keuangan, 2012). Furthermore, the National Higher Education Standards (SN-Dikti), as stipulated in Permendikbud Number 3 of 2020, article 1 states that the curriculum is a set of plans and arrangements regarding the objectives, content, and subject matter, as well as the methods used as guidelines for organizing learning activities to achieve Higher Education goals (Regulation of the Minister of Education and Culture, 2020). Anti-corruption education and the values contained in it, which aim to produce national leaders who are free from corruption and have high integrity, need to be integrated into the higher education curriculum using various methods (Handini, 2021). Some universities include anti-corruption education through integration into certain courses, but not a few also create independent courses with anti-corruption values content (Anti-corruption education center, 2022).

Research on anti-corruption education begins with a survey of knowledge about corruption which is then followed up by looking at the urgency of anti-corruption education in various sectors, such as the one conducted by Ayuningtyas (2018) by taking the public health sector and providing results that show low knowledge of corruption (64.64%) but there is full support for the integration of anti-corruption education in the learning curriculum. In the literature, research conducted by Suhandi dan Agustin (2023) shows that the role of students and universities as anti-corruption shapers is very necessary and urgent to be realized with the help of formal, non-formal, and informal channels. From a psychological

perspective, anti-corruption education is seen as an effort to prevent corrupt behaviour by building self-awareness and integrity. This is in line with what was conveyed by Wibawa et al. (2021) that students are able to identify corruptive actions based on personal and group experiences and realise the impact of these actions, and are able to reflect the existence of integrity values in the form of honesty, responsibility, consistency between attitudes and behaviour, and religious values that are felt to be able to fortify against bad actions, including corruption.

Meanwhile Ruslan et al. (2022) explained in more depth that the implementation of anti-corruption education that takes place at Syiah Kuala University, especially in the general compulsory course of Pancasila and Citizenship Education (PPKn), has not been implemented optimally, which is indicated by the lack of training related to anti-corruption education. Strengthening the character values of anti-corruption education through courses presented in universities, such as PPKn, was also studied by Sudaryati et al. (2022) on 3 universities in Yogyakarta using a survey method and showed the results that anti-corruption education can play an active role in preventing acts of corruption, while strengthening anti-corruption character values embedded in Civics courses is considered appropriate, and is expected to be able to break the chain of corrupt behavior in Indonesia. The same thing was also done by Prasetyo et al. (2021) which showed that the strengthening of anti-corruption character in higher education is carried out through integration into Civics courses in several ways, including conducting online and offline lectures for 100 minutes specifically discussing anti-corruption education, providing structured assignments equivalent to 120 minutes on essays on strengthening anti-corruption character, and independent activities equivalent to 120 minutes in the form of co-curricular or extracurricular activities on and off campus in terms of education and humanity.

Anti-corruption education with the aim of instilling anti-corruption values and its integration in the educational environment is very important to be implemented, especially in universities. This then becomes the urgency of this research, namely to describe anti-corruption education in the university curriculum, as one of the efforts to prevent corruption. The education curriculum in higher education is usually delivered to students as a guide in fulfilling learning obligations, either in oral form, curriculum books, or presented on the university's official website. The industrial revolution 4.0, which is currently being echoed in all sectors, including education, emphasizes the need for changes towards digitalization. The use of digital technology is expected to continue to be realized in an effort to increase the value of education and literacy, as well as capacity building for Indonesian people in the field of information and communication technology (Yusuf, 2020). The website is one of the things that universities must currently have as a means of official university publications, especially in conveying various information for anyone who accesses the website, including the education curriculum (Sevima, 2020).

This study aims to describe anti-corruption education in the learning curriculum presented through the official websites of 2 undergraduate accounting study programs in 2 universities in Central Java, namely Diponegoro University as one of the public universities in Central Java accredited A (Very Good) and Satya Wacana Christian University which is one of the private universities in Salatiga accredited Excellent (*Unggul*). From the practical side, this research is expected to be a means of evaluation for parties related to the urgency of implementing corruption education for universities, including as a means of making policies related to the implementation of anti-corruption education at the university level as an effort to prevent acts of corruption.

2. LITERATURE REVIEW AND HYPOTHESIS

Behavioral Learning Theory

Behavioral learning theory defines learning and behavior. Academics usually use this concept to facilitate positive behavior in the classroom. Gage and Berliner (1979) further stated that this theory emphasizes the formation of visible behavior as a result of learning. A person is considered to have learned something if they can show changes in their behavior. Thus, behavior that is free from fraud, such as corruption, is the result of learning, especially in a formal education environment.

Corruption and Other Forms of Fraud

Fraud is an act that is considered against the law, usually carried out by people from inside and/or outside the organisation, and has the intention of obtaining personal and / or group benefits that directly harm other parties (BPKP, 2004). According to Karyono (2013) fraud is an unlawful act and deviation (illegal act), which is carried out intentionally for a specific purpose, such as deceiving or misleading other parties, which is usually carried out by people from inside or outside the organisation. Factors that influence the occurrence of fraud are pressure, opportunity, and rationalization (Cressey, 1953). Furthermore, according to The Association of Certified Fraud Examiners, fraud is classified into three levels called the Fraud Tree, namely Asset Misappropriation, Fraudulent Statement, Corruption. The three types of fraud are dominated by corruption, which reaches a percentage of 77% (Association of Certified Fraud Examiners, 2017).

Asset misappropriation is divided into two categories: cash theft and non-cash asset theft (Albrecht et al., 2008). According to the Report to the Nation on Occupational Fraud and Abuse 2008, asset misappropriation is categorized according to several schemes, namely skimming, cash theft, fraud, non-cash theft and asset misuse (Association of Certified Fraud Examiners, 2008). This type of fraud is committed by stealing the assets of an entity

which is often carried out by employees in relatively small and immaterial amounts (Bakri et al., 2017). This action may involve members of the management team who understand fraud that is difficult to detect (Kazemian et al., 2019).

Fraudulent Statement is financial reporting fraud as an intentional misstatement or omission of money or disclosure in financial statements by ignoring generally accepted accounting principles (AICPA, 2002). According to Biegelman dan Bartow (2012) Fraudulent statements are fraud that involves the practice of concealing and managing company finances so that the company's financial condition remains attractive to investors. Financial statement fraud generally involves people who have knowledge with a series of planned schemes (Rezaee, 2005).

According to Subekti dan Tjitrosoedibio (1973) corruption is a fraudulent act and a criminal offense that harms state finances. Asmorojati (2017) states that acts of corruption or abuse of authority can take the form of bribery, embezzlement in office, acts of extortion, conflict of interest in procurement. Corruption also involves public or private sector officials who go against the law to enrich themselves by abusing the positions they hold (Rahman et al., 2016). Factors that influence the occurrence of corruption are internal and external factors. Internal factors come from behavioral aspects (nature, morals, lifestyle) and social perspectives (family encouragement). While external factors come from attitudes or culture in society, economic aspects, and political aspects (Puspito et al., 2011). There are two types of corruption, namely conflict of interest and bribery, which can harm the company or institution (Dewantara, 2022).

Anticorruption Education

Anti-corruption education is a cultural movement in an effort to foster anti-corruption values from an early age (LSP-KPK, 2023). The anti-corruption values are honesty, caring, independence, discipline,

responsibility, hard work, simplicity, courage, and fairness that emerge in individuals. Anti-corruption education itself can actually be carried out from an early age by involving schools and families as partners by focusing on the learning process about integrity, ethics and moral values that can prevent and reduce the risk of corruption (Romanti, 2023). Hambali (2020) defines anti-corruption education as an action to reduce, control and prevent acts of corruption. Through anti-corruption education, it is hoped that the younger generation will be able to strictly avoid all forms of corruption. Anti-corruption education is also considered as a form of corruption eradication strategy because it can create an anti-corruption cultural ecosystem in building the character of the younger generation (Veratika, 2021).

Universities need to implement corruption education in their education curriculum. This is because corruption education is considered capable of providing sufficient knowledge about the definition of corruption, acts of corruption and efforts to eradicate them, as well as instilling anti-corruption values among students (Astuti, 2021). Through anti-corruption education in higher education, it is hoped that students will be able to prevent themselves from behaving corruptly and not committing corruption crimes, students also need to have sensitivity to corruptive behavior so that they do not have the desire to commit these acts in any form, students can also prevent others from not compromising the slightest corrupt act, and students are able to supervise and report to related parties if they find a corruption phenomenon (Asriana, 2021). The main purpose of anti-corruption education is to show the phenomenon of corruption that occurs to the consequences that arise from the act of corruption. Anti-corruption education is expected to be an education to instill basic values to form anti-corruption traits, such as honesty, fairness, courage, simplicity, responsibility, discipline, hard work, thrift and independence. In addition, anti-

corruption education also aims to provide knowledge about corruption, change previous unfavorable attitudes, and develop attitudes that are in accordance with anti-corruption values (Edu, 2021).

Anti-corruption education can be realized in various forms, including by conducting anti-corruption debriefings through student activities, campaigns, seminars, or lectures (Suryani, 2015). The Anticorruption Study Center, which is usually owned by universities, can also be an option to show seriousness towards anticorruption education, although it will not be able to accommodate the needs thoroughly (East Java Provincial Education Office, 2020). In addition, anti-corruption education can also be carried out through integration into courses, although so far anti-corruption education has been "tacked on" to PPKn, Religion and Budi Pekerti courses (NewsUAD, 2019). Some learning methods that are usually used in accommodating anti-corruption education include: (1) In class discussion, which is learning with the delivery of material from lecturers and discussions in class about the concept of corruption and anti-corruption actions; (2) Case study, which is a learning method that contains discussions related to corruption cases, background, and their impact on a country; (3) Improvement system scenario, which is a learning method that encourages students to be able to analyze and make improvements to the corruption handling system so that it can run properly; (4) General Lecture, which invites resource persons who have expertise in the field of anti-corruption to provide learning materials, such as from the KPK, the Police, or the Judiciary; (5) Education Tools, which provides opportunities for students to develop and design various kinds of products as anti-corruption learning media; (6) Prove the Government Policy, which is a learning method in which students work in groups and analyze and observe government policies and compare them with those in the field; (7) Investigative Report, which is anti-corruption learning by conducting

Table 1. Profile of the Research Object

	Undergraduate Accounting Study Program UKSW	Undergraduate Accounting Study Program UNDIP
Year of establishment	November 23, 1993	March 14, 1960
Total number of active students	854	1743
Ratio of lecturers to students	1 : 19.52	1 : 16.85
Vision	To become a dynamic, innovative, and leading undergraduate accounting higher education institution in Indonesia in the ASEAN economic community	To become a center of excellence in accounting in Indonesia by integrating the Tri Dharma of Higher Education to produce reliable graduates and improve the academic climate
Mission	Provide an innovative, conducive, and information technology-based undergraduate accounting learning environment Producing leaders with character, becoming continuous learners so that they have a competitive advantage in the field of accounting at the national and international levels Integrating education, research and community service in the field of accounting at the undergraduate level that has a reputation for national and international impact Organizing professional and ethical governance and good governance	Organizing quality education to prepare prospective accountants Carrying out research that supports education and the development of accounting science at large Organizing service in a broad sense including involvement in professional associations, encouraging the creation of good governance in government and the private sector Encourage the formation of an academic climate for the academic community to improve knowledge and skills Encourage the formation of professional accountant ethics that prioritize independence, objectivity, and equality As a reference center for accounting education
Accreditation ranking	Excellent	A

Source: Official University Website, 2023

direct investigations in the surrounding environment within a specified period of time to be compiled as a report and presented in class (Ruslan et al., 2022). These learning methods are expected to help students understand and apply anti-corruption values.

Regulations on Anticorruption Education in Indonesia

Presidential Regulation No. 54/2018 on the National Strategy for the Prevention of Corruption (Stranas PK) focuses on

preventing corruption through ministries, institutions, local governments and other stakeholders (President of the Republic of Indonesia, 2018). Furthermore, the Regulation of the Minister of National Education of the Republic of Indonesia Number 23 of 2006 concerning Graduate Competency Standards for Primary and Secondary Education Units explains that the development of anti-corruption attitudes and behaviors at the primary and secondary education levels is carried out through the Civic Education (Civics

Education) curriculum (Minister of Education, 2006). Meanwhile, in the realm of higher education, the Regulation of the Minister of Research Technology and Higher Education Number 33 of 2019 concerning the Obligation to Implement Anti-Corruption Education (PAK) in Higher Education explains that public and private universities must organize anti-corruption education at every level, both diploma and undergraduate, in the form of courses and student activities or studies (Kemenristekdikti, 2019).

3. METHODS

This research is a descriptive study using secondary data derived from the websites of the UKSW undergraduate accounting and UNDIP undergraduate accounting study programs accredited as Excellent or A by the National Accreditation Board for Higher Education (BAN-PT) and the official website of the Higher Education Data Base (PDDikti). The stages in conducting data analysis are as follows: (1) profiles of the undergraduate accounting programs at UKSW and UNDIP, in the form of year of establishment, number of active students, student lecturer ratio, and vision and mission; (2) accreditation ratings of the two institutions; (3) curriculum by looking

at course content, course names, number of credits used and published on the official websites of the universities; (4) seminars/public lectures with the theme of anti-corruption education published on the websites of the universities; (5) identifying challenges to the implementation of anti-corruption education.

4. RESULTS AND DISCUSSION

Profile of Research Object

The profile of the research object is the Undergraduate Accounting Study Program at Satya Wacana Christian University which has been accredited as Excellent and the Undergraduate Accounting Study Program at Diponegoro University which is accredited as A. Data is taken from the official website of the Higher Education Database (PDDikti). The data taken in the form of the name of the University where there is a Undergraduate Accounting Study Program accredited A or Excellent, the year of establishment of the study program, the number of active students, the ratio of lecturers to students, and the vision and mission of the Undergraduate Accounting study program accredited A or Excellent. The complete profiles of the two study programs can be seen in Table 1.

Table 2. Course Content that Contains Anticorruption Education in UNDIP and UKSW Undergraduate Accounting Study Programs

	Subject	Credits
UKSW https://dar.uksw.edu/home/	Civic Education (<i>Kewarganegaraan/PPKn</i>)	2
	Pancasila Education	2
	Religious Education (<i>Pendidikan Agama</i>)	2
UNDIP https://akuntansi.feb.undip.ac.id/kurikulum/	Indonesian Language (<i>Bahasa Indonesia</i>)	2
	Civic Education (<i>Kewarganegaraan/PPKn</i>)	2
	Religious Education (<i>Pendidikan Agama</i>)	2
	Indonesian Language (<i>Bahasa Indonesia</i>)	2
	Pancasila Education	2

Source: Official University Website, 2023

Table 3. General Activity Content on Anticorruption Education

UKSW		
Re-Imagining the Future of Fraud Investigation Profession in Indonesia	February 11, 2021	https://feb.uksw.edu/detail_post/news/inspirasi-terkini-ragam-perspektif-jasa-investigasi-fraud-di-negeri-ini-1
<i>Audit Forensik dalam Perpajakan</i> (Forensic Auditing in Taxation)	November 26, 2022	https://feb.uksw.edu/detail_event/kuliah-tamu-audit-forensik-dalam-perpajakan
UNDIP		
<i>Akuntabilitas Pengelolaan Keuangan Negara dan Pemberantasan Korupsi</i> (State Financial Management Accountability and Corruption Eradication)	May 29, 2023	https://feb.undip.ac.id/bpk-goes-to-campus-undip-bersama-bpk-ri-menggelar-kuliah-umum-pengelolaan-keuangan-negara-dan-pemberantasan-korupsi/

Source: Official University Website, 2023

Course Content Themed Anticorruption Education in the Research Objectives

This study describes two A or Excellent accredited undergraduate accounting study programs that implement anticorruption education in course content. The course content related to anticorruption education can be done by inserting the values contained in anticorruption education into certain courses, and or opening a course with the name of anticorruption education. Arif et al. (2019) stated that anti-corruption education is usually inserted into Civic Education (PPKn) courses, which have quite a lot of intersections with anti-corruption values, as well as Pancasila Education, which is also considered capable of enriching student learning in implementing Pancasila values in the life of the nation and state. Based on the data contained in the websites of the two study programs, it is found that both UKSW and UNDIP include anti-corruption education in several courses, such as Civic Education (PPKn), Pancasila Education, Religious Education, and Indonesian Language. Table 2 shows the content of the courses presented by the two study programs that are the object of research and contain anti-corruption education.

General Activity Content on Anticorruption Education in the Object of Research

The general activities referred to in this study are activities outside of courses that also include anti-corruption education, such as webinars, seminars, workshops, public lectures, documentary filmmaking, and other student activities. These general activities on anti-corruption education are also published on the official websites of each university. Table 3 presents data on general activities related to anticorruption education on the two universities' official websites.

Relevance of the Research Object Profile to Anticorruption Education through the Learning Curriculum

The vision of these two study programs contain expectations for students who study at the undergraduate level of Accounting, both UKSW and UNDIP. Furthermore, the vision of the undergraduate accounting study program is to become a dynamic, innovative, and leading undergraduate accounting study program in Indonesia in the ASEAN Economic Community. The vision includes the need for mastery of professional knowledge, professional

expertise, values, ethics, and professional behavior in the field of accounting which is carried out in the learning process in the undergraduate Accounting study program of FEB UKSW. The emphasis on professionalism by upholding values and ethics is a separate focus of the learning mechanism which is closely related to anti-corruption education. UKSW as a university implements the general policy of the undergraduate curriculum with the Outcome Based Education (OBE) approach and is entitled the Independent Talent Curriculum. State compulsory general basic courses (MKDU) are presented in an effort to increase integrity to the Indonesian nation, in the form of Pancasila, Citizenship, Religious Education, and Indonesian Language courses. Through these four courses, it is expected to introduce and attempt to integrate anti-corruption values to students.

Undergraduate of accounting study program as part of the University is authorized to present compulsory courses with various provisions, one of which is a minimum of 4 credits by including ethical elements, tolerance, anti-bullying, anti-sexual harassment and violence, and anti-corruption. Although there is no explicit mention of anti-corruption education courses in writing, the Rector's Decree on Output-Based Curriculum Remodeling Policy states that the study program's compulsory courses must include anti-corruption values. Some of the compulsory courses of the study program that have intersections with anti-corruption education at undergraduate of accounting UKSW are Professional Ethics, Auditing and Management Accounting. The three courses are expected to integrate anti-corruption values as part of anti-corruption education. However, the learning curriculum at the study program level has not been published on the official website of the WSSW Accounting undergraduate program. This is because at the time of this research, the study programs in the UKSW environment were remodeling the curriculum which will

only be approved in the next few months and will then be published on the website..

UNDIP Undergraduate Accounting Department has a vision to become a center of excellence in accounting in Indonesia by integrating the Tri Dharma of Higher Education to produce reliable graduates and improve the academic climate. In one of its missions, this study program consistently encourages the formation of professional accountant ethics that prioritize independence, objectivity, and equality. Ethical behavior shown through the professionalism of UNDIP Accounting graduates is the focus of the importance of anti-corruption education. The curriculum of the UNDIP Accounting Department was originally designed to prepare superior human resources in the accounting field. This curriculum is aligned with the competencies required by the International Education Standards (IES) prepared by the International Accounting Education Standard Board (IAESB). Referring to international competency requirements, of course, graduates from this department are expected to have high integrity. The latest curriculum for UNDIP's bachelor degree of accounting major was created in 2017 with additional special competencies in terms of accounting concentration.

Similar to the undergraduate accounting program at UKSW, UNDIP's accounting department does not explicitly present anti-corruption education in the learning curriculum, but anti-corruption values are sought to be integrated into several courses both at the university and department levels. The courses are Citizenship, Pancasila, Religious Education, and Indonesian Language. The four courses are compulsory university courses that are presented in the early semesters of lectures, namely the first to third semesters. Meanwhile, for courses at the department level, some courses that have intersections with anti-corruption education are the Basics of Governance and Business Ethics, Auditing and Management Accounting. The 2017 curriculum of UNDIP's Undergraduate

of Accounting program is published up to date on the university's official website, although there is not a single course that explicitly and specifically presents anti-corruption education.

Relevance of the Research Object Profile to Anticorruption Education through Public Activities

Komisi Pemberantasan Korupsi (KPK) stated that one of the efforts to introduce anti-corruption values among the public is to conduct anti-corruption seminars or webinars. At the level of the Undergraduate of Accounting FEB UKSW study program, a seminar was held which invited students to get to know the definition of corruption, the dangers of corruption, and efforts to prevent and prosecute it. The seminar activities took the theme Re-Imagining the Future of Fraud Investigation Profession in Indonesia and Forensic Audit in Taxation. These two activities dissect the types of fraud, one of which is corruption that has the potential to harm the state and efforts to dissect the fraud through forensic channels, as well as forms of prosecution against this fraud. More broadly in the university realm, several seminars have been held on the dangers of corruption and the urgency of anti-corruption education as a form of prevention. The Faculty of Law, as one of the faculties in UKSW, has also shown its commitment to anti-corruption education by opening the UKSW Salatiga Center for Anticorruption and Good Governance Studies. Meanwhile, the Accounting Department of FEB UKSW itself also seeks to accommodate the issue of corruption through the Public Accountability Study Center.

Faculty of Economics and Business (FEB) UNDIP in collaboration with Faculty of Law (FH) UNDIP held a public lecture by inviting the Supreme Audit Agency of the Republic of Indonesia (*Badan Pemeriksa Keuangan Republik Indonesia/BPK RI*) and took the theme of State Financial Management Accountability and Corruption Eradication. This activity explores the latest corruption cases, the

role of BPK RI in preventing corruption, and the need for anti-corruption education in the realm of higher education, especially in producing generations with integrity, so that improvements can continue to be made and fraud is abandoned.

The Challenge of Anticorruption Education in Higher Education

The future challenge related to the implementation of anti-corruption education in the undergraduate degree of accounting study program which has A or Excellence accreditation, especially in facing the current digital era, is the need to consistently and continuously introduce and instill anti-corruption values in student learning. This can be done by fostering honesty, discipline, responsibility, independence, fairness and the ability to think critically. The development of anti-corruption values can teach students to know the values and morals that should be possessed by young people with integrity to improve the quality of life in society. The next challenge is in the curriculum of each study program by opening a special anti-corruption education course that must be attended by all students. Formal education is not enough, there is a need for soft skills training activities for students through learning anti-corruption education. The current learning curriculum demands the importance of technological literacy, general education and lifelong learning, especially in implementing anti-corruption education. The curriculum that discusses anti-corruption education courses should also be informed to the public through the university's official website.

The development of technology in the era of the industrial revolution 4.0 has made most students want to get instant results which are usually very close to irresponsible attitudes. This has the potential to increase cases of cheating among students in any form, both academic and non-academic, such as plagiarism and misuse of student funds. The development of technology also has a big impact on social media and makes students easily able to

access information, including cheating and all other forms of crime, starting from the type of fraud, the mode of doing it, and the underlying motives. Students in these two universities need to get moral education to strengthen the moral character of students so that they still have high integrity by not falling into and being complacent with the rapid industrial technology 4.0.

5. CONCLUSION

The results showed that the undergraduate accounting programs accredited A or Excellent in both universities considered anti-corruption education important to be implemented in learning to students. So far, anti-corruption education in both universities has been carried out by introducing and incorporating anti-corruption values into the learning curriculum through compulsory university and compulsory study program courses. It is not enough with formal education, public activities such as webinars that discuss corruption and anti-corruption strategies are also carried out, both in the study program and faculty or university domains. Looking further at the university's official website, both study programs have presented the vision and mission of each study program, the learning curriculum, and news about activities that contain anti-corruption education. Future challenges in the implementation of anti-corruption education lie in the integration of anti-corruption values to students, the specification of courses that discuss anti-corruption education in the curriculum published on the website, and moral education to face the era of the industrial revolution 4.0 to produce graduates with high integrity.

The theoretical implication of this research is a contribution to the development of learning literature on anti-corruption education, while practically, this research has implications as input for educational institutions in making policies related to anti-corruption education as an effort to prevent corruption in

Indonesia. This study has limitations in accessing information from the website of undergraduate degree of accounting program study UKSW, because currently there are still changes and improvements in the curriculum, so it does not get direct access from the website. In addition, because this research is based on the university's official website, in-depth interviews were not conducted to explore issues in detail related to the implementation of anti-corruption education, so similar research in the future can be continued by conducting in-depth interviews with stakeholders related to anti-corruption education and observing academic activities that contain anti-corruption values. In addition, this study was also limited to undergraduate accounting programs, so future research can be extended to other study programs, such as Management, Law, and others.

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