Internalization of Values Academic Integrity and Its Effect on Performance of Financial Management at Universitas Tanjungpura Pontianak Indonesia

Witarsa Witarsa
Universitas Tanjungpura, Pontianak, Indonesia
witnessed@yahoo.com

Keywords: Internalization, Academic Integrity Value, Performance.

Abstract: The Research Problems came from Universitas Tanjungpura, Pontianak Indonesia because in 2016 managing funds amounting to 100 billion Rupiah and managed by 9 faculties, agencies and unit. Management of these funds need to be escorted to the values of academic integrity. The purpose of the study (1) to determine the process of internalizing the values of academic integrated, (2) to determine the effect of partial and simultaneous honesty, fairness, trust, respect, and commitment on the performance of financial management staff. The method used is survey method with explanation approach. The research sample as many as 30 people. The results showed (1) the process of internalizing the values of academic integrity conducted by three processes, namely the transformation, transaction; internalization, (2) there is a partial effect and simultaneous values of academic integrity which includes honesty, fairness, trust, respect, and commitment on the performance of financial management staff.

1 INTRODUCTION

The value of academic integrity in the context of life developing in someone's personality. Personal values evolve from a State to the outside world and can change from time to time. Integrity in the application of the values it refers to continuity; people have integrity if they apply their values appropriately regardless of arguments or negative reinforcement from others. Values are applied appropriately when they are applied in the right area. For example, it would be appropriate to apply religious values in times of happiness as well as at the moment of despair. Similarly, the value of academic integrity is practiced in most educational institutions, known in the mission statement and represented in the code of honor.

Factors integrity of the academic community is determined by the performance of employees in charge of implementing academic service. Bruce et al. (2012) which conducts research on Academic Integrity: a review of the literature, Studies in Higher Education, shows that of the Review 115 articles and reality that occurs in universities in Hong Kong that values academic integrity is very important in improving academic services.

Ishak et al. (2016) conducted a study on The Effect of Job Satisfaction, Integrity and Motivation on Performance. Research results indicate that among job satisfaction, integrity and motivation, integrity is a variable turns the dominant influence on the performance of 78.10%. While the influence of job satisfaction and motivation by 18.90% amounting to 14.90% of the performance.

Baharom (2014) conducted a study on The Role of Integrity as Mediator between Satisfaction Work and Work Performance in the Perspective of Islam: An Empirical Approach using SEM / Amos Model. The results showed that the Mediator Integrity Influence on work satisfaction in the perspective of Islam Spiritual, Intellectual, Social, Materials, and Work Performance.

Pay attention to the results of the study, the value of the value of academic integrity is very important to note because the effect on the performance of employees. The value of academic integrity value attached to the personality of employees who daily carry out services at Universitas Tanjungpura that drive performance improvements.

The Center for Academic Integrity (CAI) (2006) defines academic integrity as a commitment, even in the face of adversity, to five fundamental values:
honesty, trust, fairness, respect, and responsibility. From these values flow principles of behavior that enable academic communities to translate ideals into action.

Academic integrity is the commitment to five fundamental values: honesty, trust, fairness, respect, and responsibility. This view of integrity as a "clustering of values beyond honesty" (Davis and Bertram, 2009), involves much more than a commitment from students not to cheat. The Center for Academic Integrity (CAI) (2006) makes explicit that academic integrity is multi-dimensional and is enabled by all those in the educational enterprise, from students to parents, instructors and administrators.

Institutional Framework for Promoting Academic Integrity among Students (2015) state that: Academic integrity is important because, without its core values, true academic discourse becomes impossible. Learning is distorted and the evaluation of student progress and academic quality is seriously compromised. Consequently, the University is committed to: (1) defending the academic credibility and reputation of the University; (2) protecting student achievement standards and the standards of its awards; (3) ensuring that students receive due credit for the work they submit for assessment; (4) making reasonable adjustments to assessment that maintain the integrity of the University's courses and awards; (5) protecting the interests of those students who do not cheat; (6) advising its students of the need for academic integrity, and providing them with guidance on best practice in studying and learning; and (7) educating students about what is intellectual property, why it matters, how to protect their own, and how to legitimately access other people's work. (Institutional Framework for Promoting Academic Integrity among Students, 2015).

The International Center for Academic Integrity states that there are core values of integrity includes: (1) honesty, (2) trust, (3) fairness, (4) respect, (5) responsibility. Academic Integrity Guidelines (2006) Academic Integrity is a mode of conduct based on an individual and institutional commitment to the principles of honesty, trust, fairness, respect, and responsibility, to be Terrenes through (1) Honest and ethical conduct in all activities Relating to the life of the College, (2) Truthful, complete, and accurate representation of all personal and academic information, (3) Integrity of products of the academic process, such as tests, essays, research papers, laboratory reports, and any other class of course-related preparations produced by individuals or explicitly specified as group assignments, (4) Universal application of the principles of the Academic Integrity throughout the institution [4].

Gary (1997), Director of Judicial Programs and Student Ethical Development, University of Maryland stated that "Promoting student moral development requires affirming shared values. More colleges are starting to focus on one value that goes to the heart of the academic enterprise: a commitment to honesty in the pursuit of truth."

Academic Integrity relates to new management techniques included in financial management. Ian (2005) states The liberal, collegial values of the Dearing Committee, listed above, contrast with the expectations of New Managerialism. Pollitt (1990) argues that the new managerialism can be seen as a generic package of management techniques which include: (1) Strict devoted financial management and budgetary controls. (2) Efficient use of resources with an emphasis on productivity. (3) Extensive use of quantitative performance indicators. (4) The development of consumerism and the discipline of the market. (5) The manifestation of consumer charters as mechanisms of accountability. (6) The creation of a disciplined, flexible workforce, using flexible / Individualized contracts, staff appraisal systems and performance related pay. (7) The assertion of managerial control and managers' right to manage (Ian, 2005). Referring to the expert opinion of the above, the core values of integrity includes: (1) honesty, (2) trust, (3) fairness, (4) respect, (5) Commitment. The core values of integrity are very important in maintaining the performance of the individual so that the resulting performance as the embodiment of earnest sincerity to implement quality of service.

Bernardin and Russel provide an understanding of the performance as follows: "performance is defined as the record of the outcomes produced on a specified job function or activity during time period. Bernadin (1997) suggests performance is the systematic description of the job relevant strength and weaknesses of an individual and organization. The performance is "A way of measuring the contribution of individuals to Reviews their organization". According to J. Campbell (1990) written by Jex (2002): Performance should be distinguished from effectiveness, productivity, and utility. Effectiveness is defined as the evaluation of the results of an employee's job performance. This is an important distinction Because employee effectiveness is determined by more than just job performance. For example, an employee who is engaging in many forms of productive behavior may still receive a poor performance rating (a measure of effectiveness)
because of performance rating errors, or simply because he or she is not well liked by the person assigned to do the rating. Productivity is closely related to both performance and effectiveness, but it is different. Because productivity takes into account the cost of achieving a given level of performance or effectiveness. From the opinion of experts, it can be concluded that the performance is a performance of the functions of the job or the activities of a particular person in carrying out the duties charged to him based upon know-how, experience and commitment within a certain period.

2 RESEARCH METHODS

The method used is survey method with approach explanatory research that explain the causal relationship associative between Honesty (X1), Trust (X2), Fairness (X3), Respect (X4), and commitment (X5) with Employee Performance Financial (Y), high quality of causality partially or simultaneously through hypothesis testing. The study population was an employee of the financial management and Acting Commitment (KDP) in the university environment Tanjungpura totaling 30 people. Because of the relatively small population, then the population is decided taken all as a sample. Tests using the research instrument validity and reliability. Test results of research instrument of the subject supposed to know about the variables studied showed that the variables of honesty (X1), variable trust (X2), variable fairness (X3), variable respect (X4), variable commitment (X5) and variable performance financial officer (Y) indicates that the value of the validity of each variable > 0.30, and the value of reliability Cronbach’s Alpha or R > 0.60. Data analysis technique used is the technique of multiple linear regression analysis.

3 RESEARCH RESULTS

Analysis of the influence of partial as in table 1, it can be seen that there is a partial influence of independent variable i.e. honesty (X1), variable trust (X2), and variable fairness (X3) variables, variable respect (X4), variable performance financial officer (Y) can be seen in the following table 1:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Regression</th>
<th>Partial</th>
<th>Sig.</th>
<th>t Value</th>
<th>Constante ( \text{and Error} )</th>
</tr>
</thead>
<tbody>
<tr>
<td>Honesty (X1)</td>
<td>0.192</td>
<td>6.276</td>
<td>.000</td>
<td></td>
<td>27.083 ( \text{and Error} ) 2.518</td>
</tr>
<tr>
<td>Trust (X2)</td>
<td>0.162</td>
<td>7.364</td>
<td>.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fairness (X3)</td>
<td>0.137</td>
<td>3.699</td>
<td>.000</td>
<td>1.58</td>
<td></td>
</tr>
<tr>
<td>Respect (X4)</td>
<td>0.213</td>
<td>6.792</td>
<td>.001</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commitment (X5)</td>
<td>0.212</td>
<td>5.794</td>
<td>.000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 1: Influence of Partial variables of honesty (X 1), variable trust (X 2), fairness (X 2) variables, variable respect (X 2), variable commitment (X 2), partially against the employee who manages the financial performance of the variable (Y).

Table 2. The simultaneous influence of Independent variable that is honesty (X 1), variable trust (X 2), fairness (X 2) variables, variable respect (X 2), variable commitment (X 2), partially against the employee who manages the financial performance of the variable (Y).

<table>
<thead>
<tr>
<th>R</th>
<th>R Square Adjusted R Square</th>
<th>F Count</th>
<th>Sig</th>
<th>H₀</th>
</tr>
</thead>
<tbody>
<tr>
<td>.958</td>
<td>.918</td>
<td>.901</td>
<td>.958</td>
<td>.000</td>
</tr>
</tbody>
</table>

The results of adjusted R-Square acquired for 0.901. This shows that simultaneously there is a strong influence of the variable honesty (X 1), variable trust (X 2), and variable fairness (X 3) variables, variable respect (X 4), variable commitment (X 5), against financial manager officer performance variables (Y) of 90.10 percent. While the rest of 9.90 percent affected by other variables which are not examined in this study.

Figure 1: The influence of Simultaneous and partial of Honesty Variables (X 1), variable Trust (X 2), Fairness (X 3) Variables, variable Respect (X 4), variable Commitment (X 5), against Financial Manager Officer Performance Variables (Y).
4 DISCUSSION

The Effect of honesty variable (X1), significantly affect the financial manager of employee performance variable (Y). Empirical results find that honesty in a positive effect on employee performance variable financial manager. The results of this study are supported by Frederick, et al., (2008). There are two reasons why we undertake a further investigation into the effects of honesty on budgeting. First, previous studies such as Evans et al. (2001) and Hannan et al. (2006) have difficulty isolating the effects of honesty. Because the reporting behavior of the subordinate directly affects the distribution of wealth between the superior and subordinate. Therefore, deviations from self-interested behavior can be attributed either to honesty or to other no pecuniary motivations such as preferences for the distribution of wealth. Evans et al. (2001) recognizes the importance of the subordinate's concerns for the distribution of wealth between the superior and subordinate and note the need for further research to refine our understanding of the factors that influence the extent of honesty. We address this issue by manipulating the subordinates' mode of budget communication, including one treatment where a factual assertion is required and another treatment where no factual assertion is required. While other regarding preferences may operate and in both cases, only in the former case should be relevant honesty because only in that case is it possible to make an UNTRUE representation. By exploring both forms of communication, we are able to estimate the incremental effect of honesty (Frederick et al., 2008).

The Effect of trust variables (X2), significantly affect the financial manager of employee performance variable (Y). Empirical results find that trust has positive influence on employee performance variable financial manager. This was confirmed by Amena and Shahid (2013) which states "Trust must be treated as precious, highly admired, and a cherished organizational trait. Trust is an extremely substantial commodity to any affiliation. A point that needs to be promoted, is that trust is a dainty property of human relationships, in that is powered by conduct far more than by words, it may take time to constitute, but is can be Abolished very quickly intervening. Integrity is imperative to personal success and for expanding leadership skills. Individuals that have integrity build trust in their relations with others; Become precious and they are respected as friends, colleagues, mentors, and supervisors. They are respected and counted on to do what is right. They are Able to balance dignity and accountability, and they are Able to Reviews their share values with others (Amena and Shahid, 2013). Charles (2014) states The research highlights five fundamental skills and qualities that leaders need in order to be trusted.

The Effect of fairness variable (X3), significantly affect the financial manager of employee performance variable (Y). The results of the empirical finding that fairness has positive influence on employee performance variable financial manager. The results of this study are supported by Sara et al. (2012) which states We have taken two variables in our research Initially. The independent variable is "fairness" the which leads towards "organizational performance". By "fairness" we will be measuring fairness in the working environment, sustainable amount of work load for the employees, fairness in providing them with required facilities to work comfortably and fairness in appraisal system. After carrying out a thorough literature review we have found that "fairness" encompasses such virtues as moral rig...
where there are moderating effects between organizational commitment and performance. A study by the Association of Professors of Pakistan Institute of Business Administration, University of the Punjab by Mubbsher and Mubbsher (2012) who studied The Impact of Employees Commitment On Employee Satisfaction Role of Employee Performance as a Moderating Variable. Research results show that there is a difference between job satisfaction among employees who have high performance with employees who are not high performance. Commitment direct influence on employee performance.

5 CONCLUSIONS

The process of internalizing the values of academic integrity are: honesty, fairness, trust, respect, and commitment on employee financial manager at the Universitas Tanjungpura Pontianak conducted by three stages: (1) the process of transformation as a process undertaken to inform good value and the bad. (2) Transaction Process in this process the value of academic integration is done through two-way communication so that automatically there is a process of interaction between researchers and employees. (3) internalization process. At this stage of internalization is not only carried out with verbal communication but also the mental attitude and personality. So at this stage personality who played an active role communication.

There are partial and simultaneous influence of variable independent variable variables i.e. honesty, trust, fairness, respect variables variables, variable commitment to financial manager officer performance variables.

REFERENCES


