

THE IMPACT OF CIVICS EDUCATION IN ENHANCING NATIONALISM OF ACCOUNTING DEPARTMENT COLLEGE STUDENT TO DEAL WITH IFRS IMPLEMENTATION

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ABSTRACT

The purpose of this research is to describe the tendency of nationalism attitude of accounting student in dealing with IFRS implementation, to test the education of civics by constructing nationalism attitude of accounting student and the nationalism attitude of accounting student according to the gender.

This research is carried out to the accounting student of Brawijaya University by using survey. Hypothesis testing is carried out by using simple regression analysis and difference test. The result concludes that the nationalism level of college students are tend to be high. The civics class builds the nationalism attitude of accounting student effectively and there is no difference of nationalism attitude according to the gender. Though, the internalization of nationalism values is still needed to be implemented in another classes to raise the attitude of the nationalism attitude of the accounting students to deal with the implementation of IFRS.

KEYWORDS: Nationalism, IFRS Implementation, Civics.

I. INTRODUCTION

The phenomenon of globalization can't be avoided in the national living. The globalization will impact every aspect of national living, such as politics, social, culture and no exception for economy aspect. The growing of globalization can be described in : First, changes in the concept of place and time; Second, the growing of international trade; Third, the increasing of cultural interaction. Fourth, the increasing of general problem. (Iskandar, 2008). That four examples surely would bring a great impact in national living, including globalization in accounting.

Firstly, the globalization of accounting is shown by the faster acceleration of either regional or global trading traffic and finance , and its larger volume which collapsed the state boundaries and industrial boundaries. This is the consequence of the reciprocity principle which is inherent in AFTA, NAFTA, APEC, and WTO so that the complex bond is transforming industrial society to information society or knowledge society (Prakarsa, 2012). Hence, this

development will also surely impact the development of accounting which definitely can not be taken off from the development of business environment around it.

The development of accounting globalization was begun when the rumor of International Financial Accounting Standard (IFRS) issued. Many people speculated that the implementation of IFRS will only give up the national concern and they saw this as a part of accounting globalization agenda which could not be avoided. Therefore, efforts are required to anticipate the negative impact of accounting globalization which worried people nowadays. Nevertheless, the globalization impact would be in the negative of positive impact.

The positive impact of globalization can be shown by the ease of information and goods exchange between countries and regions. The ease of access either information or goods which comes from the globalization will definitely enhance the growth rate as well as science and technology. Despite that, globalization also carries the negative impact in national living.

The negative impact of globalization can be shown by the decreasing of national identity (Budimansyah, 2010). The further research of Budimansyah (2010) explained that the globalization makes the teenagers of Indonesia would rather learning the new culture which is brought by the culture agent outside of the school to the Indonesian culture which is taught in the school. Further, Budimansyah (2010) explained that this situation will cause conflict of culture values in the respective teenager. This explanation is also encouraged by the survey result of Developing Countries Studies Center (DCSC) Indonesia about the passion of nationalism in celebrating the commemoration of “Sumpah Pemuda” on 28 October and the “Hari Pahlawan” on 10 November 2011. The survey result mentions that 83.3 percent of respondent claims proud to be Indonesian people, while 5.5 percent claims not proud and 11.2 percent said don't know. (www.wartakota.co.id). However, if the result is compared to last survey in 2010 which is released by Lingkar Survey Indonesia (LSI), the last result will lead to a degression of the nationalism attitude of Indonesian people.

The survey result of LSI in 2010 mentioned 92.1 percent of respondent answered very proud and some other quite proud of being Indonesian people, while another 4.2 percent less, or even not proud to be Indonesian people. And another 3.7 percent answered don't know (nasional.kompas.com). Therefore, some effort are required to anticipate the negative impact of globalization.

An example of effort which can be done to anticipate this negative impact of globalization is by nationalism founding. Nationalism as a mental attitude which put the highest loyalty to the nation (Kohn, 1971 : 9) will be pursued as an anticipation of the decreasing identity of nation in the middle of globalization. Therefore, Civicss as a learning media of nationalism has to be implemented effectively as written in the Clause 3 of Republic of Indonesia law number 20 year 2003 about national education system, that is to build the attitude and culture of prestigious nation. Thus, the nationalism will grow as a mental attitude forming of nation in maintaining the identity of nation in the middle of globalization.

Nationalism forming by Civicss is in accordance with the Stimulus Organism Response (S-O-R) theory which emphasize that the change of a person's attitude will be determined by the

quality of stimulus. Hovland et al (1953) explained that in fact, the process of behavior change is equal to the learning process (Effendy, 2003: 68). Civicss as a nationalism forming stimulus has to be noted in the learning quality so it contribute to the nationalism forming which the Civicss is meant to be. The approaching of S-O-R theory pays more attention in the ways of giving return effectively so that the change of attitude can be directed to the expected target. Therefore, the achievement as a return of the civicss learning process evaluation can be a stimulus in forming the nationalism of students in a college.

The research of nationalism forming has been done by Sunarso (1996). In his invention, Sunarso (2006) explained that the general basic lecture gives effective contribution in developing the nationalism. Further, Sunarso (1996) explained that the general basic lecture that consists of Pancasila education, Civicss and the phylosophy of Pancasila correlated with the nationalism of college student positively. Therefore, the purpose of this research is to describe the tendency of accounting student nationalism in dealing with the implementation of IFRS and to test the affection of achievement in Civicss lecture with the nationalism forming of accounting student.

Nagel (1998) explained that nationalism is more dominated by masculinity. This is because First, nation is the masculine institute. Second, the culture nationalism is more constructed to the masculine culture, such as patriotism and courage.

Enloe (1983) in McClintock (1993) explained that nationalism occurred inside the masculinized mind, masculinized humiliation and masculinized hope.

In many academic article about nationalism, gender relationship which played the central role in the relation seizing often ignored (West, 1997). Consequently, nationalism was presented by scientists in such a distorted form, that was coming from “masculinized mind, masculinized humiliation and masculinized hope”. (Enloe, 1990).

About nationalism, Andersin (1983) said that :

“It is imagined as a community, because, regardless of the actual inequity and exploitation that may prevail in each, the nation is always conceived as a deep, horizontal comradeship. Ultimately it is this fraternity that makes it possible, over the past two centuries, for so many millions of people, not so much to kill, as willingly to die for such limited imaginings.”

Fraternity referred to the image of brotherhood, both nuanced male, and gender relationship is considered irrelevant with the construction and deconstruction of nationalism. About the loss of gender relationship in the social class analysis, Scott (1988) argues that

“while notions of ‘language’ have allowed historians to call for a major epistemological shift, “gender” has had no such effect on their conceptions of politics or class – while the meanings of “language” have allowed historycy to effort the great epistemology shift, “gender” didn’t impact their politic or social class at all. Either in the article about nationalism or social class, women were only used in explanations about social roles, but they weren’t brought inside the epistemology level to give analytical guide. Women were considered irrelevant in “contruction

of political and social meaning”. When women were mentioned in the historical expression, masculinized conceptualization tend to treat women as no more than a physical person (Scott, 1988). This article let us see women physically participated in economic, politic and social activity, but no more than a floating body who didn't run the central role in making history, in construction and reconstruction of values and domination relationship.

So far we have discussed nationalism and gender relation just by language. Following Weedon, we also need to take a look at discursive relation between nationalism and gender relation in the institution level and social practice. Scott has even more advanced. He weren't only arguing that “all nationalisms are gendered (McClintock, 1993,). He even had developed gender definition which helped this book see how the article of gender relation and nationalism worked in the level of institution and social practice. By doing that, we will not only care about the banishment of women in the article, but also how women are conceptually treated when they were involved in the article. Typically, in the case of Aceh and Indonesia in general, the articles about nationalism, either the nationalism of Aceh of Indonesia in general did not banish the women. Women were included in a certain way so they could be encouraged to the suppressed situation to serve political concern of dominant party. Scott (1988) defined gender as a basic element of social relation which was based in a view of gender difference that makes a main way that symbolize relation of power. Further, Scott supplied guides to view four element of gender relation which were related each other. First, he invited us to take a look at the coronation of women into a cultural symbol that referred to a certain representation. Second, the normative concepts, which were expressed in doctrins of religion, education, knowledge (scientific), law and politic which determined the interpretation of the meaning symbol had to be understood as well. Third, the attention had to be directed in how gender constructed via institution and social organization. Fourth, we had to study how gender identity was constructed substantially to be a subjective identity, and related the inventions with the series of activity, social organization and certain historic cultural representation. According to analysis about four gender element in nationalism construction and deconstruction, this research viewed how social institution made gender difference into a politic symbol which supported their politic concern to reach the nationalism of Indonesia.

II. REVIEW OF LITERATURE

In the Women's Studies Encyclopedia, it was explained that gender is a cultural concept that attempt to make distinction in role, behavior, mentality and emotional characteristic between men and women who grew in society. Hillary M. Lips, in her famous book Sex and Gender : An Introduction, implied gender as cultural expectations for women and men.

Discussing gender problems means discussing both women's and men's problem in society. In the discussion about gender, including equality and justice of gender, it was known 2 current, there were nurture theory and nature theory. However, it was able to develop one theory concept which was inspired from these two theory concept that was a compromise or an equilibrium called equilibrium theory.

A. NURTURE THEORY

According to nurture theory, the difference between women and men were results of social culture construction so that it generated different role and task. The differences made women always left behind and be ignored of their role and contribution in family living, society, and national living. Social construction put women and men in a different class. Men were identified as a bourgeois class and women as a proletarian.

B. NATURE THEORY

According to the nature theory, the distinction of men and women is a nature, so it had to be accepted. The biological distinction gave indication and implication that between both gender had the different roles and tasks. There were switchable roles and tasks, but some another not, because they were naturally different.

In the development process, it is realized that there were some weaknesses of nurture concept which was considered could not deliver peace and harmony either in family or society, such as gender inequity, then shifted to nature theory. Gender inequity aggregate in many aspect of life experienced by women more, but this gender inequity impacts men as well.

C. EQUILIBRIUM THEORY

Besides those two theories, there was a compromise which was known as an equilibrium which emphasizes in a partnership and harmony in a relation between men and women. This viewpoint didn't contradict men and women, because those two had to work together in a partnership and harmony in family, society and nation. To realize this idea, the concerns and roles of men and women in every policy and strategy are to be figured out with balance.

The connection between those two elements was not conflicting each other but a complementary connection to complement each other. R.H. Tawney said that the variety of roles which because of biological, ethnic, aspiration, interest, choice or cultural factor in fact were human reality of life.

The relation of men and women neither was based of dichotomous conflict, nor structural functional, but rather was based of need of togetherness to build harmonious partnership, because every side has its strength and weaknesses which need to be filled up and complemented by another side in an equal cooperation.

The terminology of gender was presented by social scientists to explain which ones were the natural difference of men and women as a God's creature and which ones belonged to the cultural demand that were constructed, learned and socialized. The distinction was very important, because all this time we often mixed the natural characteristics of human being which never changes, with the unnatural (gender) which could change or be changed. The distinction of this gender was very helpful to rethink about the role division which all this time considered generally for women and men. Gender difference was known as something unfixed, impermanent, ease us to build a representation about the reality of dynamic relation between women and men that more suitable with the reality in the society.

On the other hand, social analyzation media had been available such as class analysis, discourse analysis and culture analysis which all this rime were used to understood social reality, could not capture the reality about the existence of domination relation which was based in gender relation and potentially cause suppression.

So in fact, gender analysis fulfilled and corrected social analysis media available at once, which could be used to scope the reality of men and women social relation, and the impact. So it was clear why gender problems had to be solved. The concept distinction of gender socially produces the difference of roles between women and men in society. Generally, the existence of gender made the different roles, responsibility, and even place where human acted. Apparently, gender difference stuck with the viewpoint in society, so it often forgotten by society and seemed to be something permanent and everlasting as in the biological characteristics owned by men and women respectively.

Simply, gender distinction generates distinction in roles as well. The character and function figured as shown below :

- a. Biological construction from primary characterisrics, secondary, masculine and feminine.
- b. Social construction from the standard interpretation role (stereotype)
- c. Religion construction from the belief of holy book.

The assumption that women are feminine and men are masculine were not an absolute thing, as an absolute ownership of the biological gender of human being. Thus, gender was a distinction of women and men formed, created and constructed by society and could change according to times. To understand gender concept, it had to be distinguished between words of gender and sex.

Sex is a distinction of gender determined biologically, which was physically stuck in every gender respectively, men and women. The distinction of gender was God's provision, so that it was permanent and universal. In understanding gender concept there is something important to know :

A. INEQUITY AND DISCRIMINATION OF GENDER.

An unfair condition by the social structure and system where women or men become the victim of the system. Various distinction of roles and position between women and men, directly in a form of treatment or manner, or indirectly in a form of impact from the laws or policy had cause various inequity rooted in history, tradition, rule or in various structure in the society.

Inequity of gender occurs because the belief and correction implanted all the time of human's culture in various forms which not only impact the women, but also men. Though inequity in this life experienced by women more, it also impact men as well.

The forms of inequity as a result of discrimination consist of :

1) MARGINALIZATION

Women who caused the poverty, takes place in a society in a developing country, such as eviction from home, exploitation, many women banished and trapped in a poverty as an impact of construction programs such as intensification of agriculture which only focused on male farmers.

2) SUBORDINATION

Basically, it is a belief that one type of gender is considered more important or more dominant than the other one. There was a view which put women under men.

3) STEREOTYPE

It is a labeling or marking which often stated negative and generally produces inequity in a certain gender.

4) VIOLENCE

It means a physical attack or non – physical attack which is experienced either by women or men resulting in inner disturbance.

5) DOUBLE BURDEN

As a form of discrimination and gender inequity where several burdens carried more by one gender.

B. EQUALITY OF GENDER

Equality and fairness of gender is a condition where portion and social cycle of women and men are equal, balanced and harmonious. This could be happened if there are fairness between women and men. The implementation of equality and fairness of gender had to pay attention to contextual and situational problem, not according to the systematic calculation and not universal.

From several definition above, it can be conclude that gender is a nature that is a base to identify the difference between women and men viewed from the point of social cultural, value and behavior, mentality and emotion, and other non – biological factors. Gender is different from sex, though has the same etimological meaning, that is type of sex. (John M. Echols and Hassan Shadily, 1983: 517). Generally, sex is used ti identify the difference between men and women from the viewpoint of biologic anatomy, while gender more concentrated in social aspect, cultural aspect, and other non – biological aspects. If study of sex emphasizes biological aspects and chemical composition inside the body of men and women, then the study of gender have more emphasis on the growth of masculinity and femininity of a person.

The chronicle of gender difference between a man and a woman takes place by a very long process and was formed by several causes, such as social – cultural condition, religional condition and state condition. With this long process, the difference of gender eventually

considered as God's provision which is absolute or seemed biological that can't be changed. This is the real cause of the beginning of unfairness of gender in the middle of society.

Nationalism is a concept that creates and maintains the sovereignty of a nation by realizing a shared identity concept for a group of people.

The background of nationalism could not separated from political situation that had ever happened in Indonesia. It could be viewed from the beginning of 20th century in which at that time, the passion to oppose the dutch colonialism has begun to appear in our native people.

In an outline, there are three concepts that formed the nationalism of Indonesia which takes place at before the freedom of Indonesia, there are Islamic concept, Marxisme and nationalism of Indonesia

Analysts said that Islam have strong influence in forming the nationalism in Indonesia. As said by one of the reviewer of Indonesia nationalism George Mc. Tucman, Islam that he called in the terminology of religion of Mohammad, which not only as a link that tie the unity, but also as a equality symbol to oppose the foreign domination and the suppression from the other religion.

But what has beed said by Turman is different from the real concept of Islam, that Islam is a peaceful religion and never confront another religion to get along with Islam. Even if islam has to dominate another religion, it is caused by the confrontation of another religion to the Islamic community.

Also, in the view of Islam, nationalism is a form of understanding to foster a sense of belonging together in a nation. Based in a responsibility to the nation for the prosperity of the nation and for all class inside it.

Then there was Marxisme concept developed in this national culture. This concept begins to grow not in our people, but in European organizations then was brought by European soldiers to Indonesia in 1912 that shouted equality of race, social and economy fairness, and independence based on the cooperation with European.

When this concept entered Indonesia, dutch colonialism was getting mad because of their actions. Eventually, dutch colonialism did the violence to the activist.

The next concept is the nasionalism concept of Soekarno that used communist concept in practice and too many sense of facism, so that many people opposed this concept issued by Soekarno. Despite one positive side of this concept, that Soekarno wanted to unite all component in Indonesia to fight the colonialism. However, Soekarno deserves our appreciaton in uniting this nation people.

Nationalists considered a nation is based on several political legitimacy. Sourced from romantism theory, that is "cultural identity", liberalism debate which considered political legitimacy sourced from the will of people, or the combination of those 2 theories.

Nationalism bond grow in the middle of society when the paradigm degenerates. This happens when people begins to get along in a certain region and stayed there. At that time, the self – protection instinct plays a role and encourage them to defend their nation, a place where they live and depends on. Here is the beginning point of the growing of that bond, which actually weak and of poor quality. This bond also appear in wild animal world when there is a threat from a stranger which will attack or take down a land. But if the threat has gone this force is also disappear.

The degradation of nationalism is caused by the reformation – era government which far from the expectation of the youth, which made them disappointed in the government till this time. The revelation of corruption, embezzlement of money, and malfunction of power by the foreman of this nation made the youth teenagers object to care about the government. The attitude of family and environment which didn't reflect a sense of nationalism and patriotism, so that the youth teenagers imitates that. The youth teenagers are the good imitator of their environment.

Democratization over the boundary of ethics and manner, and increasing oration, had caused frustration around them and destroy their optimism, so everything remained was a lazy, egoist and emotional behavior. Been left behind with another nation in every aspect of life, made the youth teenagers lost their proudness of being Indonesian. The occurrence of ethnocentrism which considered their ethnic group is better than another, made the youth nation prefer praising their region or group tho their unity of nation.

The fast current of globalization results in youth teenagers morals. They prefer the culture of another country to their own country, as the example the youth teenagers would rather wear a minimal clothes that reflects western culture than to wear batik or polite wears that reflect Indonesian culture. The youth culture nowadays is under the control of drugs and alcohol, which destroy the prestige of Indonesia.

Liberalism which is used by western nations gives bad impact to the life of society. The youth teenagers imitate the concept of liberalism, such as individualism which cares about theirselves without paying attention to the people around them, and the indifference of government.

In this modern era, nationalism refers to the political and military practice based on nationalism ethnically and religious, as mentioned below. Political scientists usually concentrate their investigation to the extreme nationalism, such as national socialism, isolation, etc.

Nationalism can show itself as a part of popular national concept or organization according to the opinion of citizens, ethnical, cultural, religious and ideology. These categories generally related each other and mainly nationalism theory mixed partial or the entire elements.

Civil nationalism is a kind of nationalism where the nation achieves political legitimacy from the active participation of the civilian. “the will of the citizen”; “political representation”. This theory firstly issued by Jacques Rousseau and became the material of writings. Among the

famous writings, there is a book entitled *Du Contract Sociale* (or “About Social Contract” in English).

Ethnic nationalism is a kind of nationalism where nation achieves political legitimacy from the native culture or ethnic of a society. This concept introduced by Johann Gottfried von Herder, who also introduced the *Volk* Concept (German language for “Citizen”).

Romantic nationalism (also called organic nationalism, identity nationalism) is the continuation of ethnic nationalism where nation achieves political legitimacy by “organic” from a race; by a passion of romanticism. Romantic nationalism depends on the realization of ethnic culture which fulfill romantic idealism ; the story of concocted tradition for romantic nationalism concept. The example is “The Grimm Brothers” which is introduced by Herder, is the collection of story that related to Germany ethnic.

Cultural nationalism is a kind of nationalism where the nation achieves political legitimacy from the shared culture and not a “descent nature” like skin tone, race etc. the best example is the Chinese people who consider their nation based on their culture. The race element has been left behind where Manchu or another minor race is still considered as a people of China. The willness of Dynasty of Qing to use Chinese tradition proved the wholeness of Chinese culture. On the contrary, Taiwanese considered themselves Chinese nationalist because the equality of culture, but they declined the Republic of China because the government is under the ideology of communist.

State nationalism is a variation of Civic nationalism, always combined with the ethnic nationalism. Sense of nationalistic is strong, so it gives the eminency of solving universal right and freedom. The glory of a nation is always contrast and conflict with democratic society principle. The accomplishment of a “national state” is an expert argument, seems constructing a better kingdom. Common example is nazism, and Contemporary Turkish nationalism, and in a smaller form, Right – winged Franquisme in Spanyol, and behavior of ‘Jacobin’ to the unitary and central clan of France, such as nationalism of Belgium, which wildly fight for the sake of realizing equal rights and more otonomous for the clan of Fleming, and nationalist Basque or Corsica. Systematically, when the state nationalism is strong enough, the bond will be occurred, resulting in the loyalty of society, and a region. Such as Turkish nationalism and the vicious suppression of Kurdish nationalism, the rebellion between central government and France with the nationalism in Basque, Catalan and Corsica.

Religious nationalism is a kind of nationalism where the nation achieves political legitimacy from the equality of religion. However, the generalization of ethnic nationalism is mixed up with the religious nationalism. For example, in Irlandia, the passion of nationalism comes from their equality of religion, that is Catholic; Nationalism in India is like what have done by the follower of BJP party that comes from Hindu religion.

Nevertheless, for most group religious nationalism is just a symbol, and not a main motivation of that group. For example, at the 18th century, nationalism in Irlandia is led by Christians. Nationalism in Irlandia was not aiming for theology. They struggle for a concept

which relating Irlandia as an Independent nation, especially Irlandian culture. Precisely, nationalism often related to the freedom.

Youth teenagers are the heir of this nation. The nation will move forward if the youth teenagers have nationalism in their heart, as well as high patriotism. But as centuries go by, on the other hand faded those things. Nationalism is very important to the national living because it is one of the realization of love and admiration to this nation. With those things, youth teenagers can do the best for their nation, keep the wholeness of national unity, and enhancing the prestige of their nation in front of the world.

III. SIGNIFICANCE

Globalization phenomenon will influence national life, whether politic, social, culture, and also economic situation. Accounting students become part of globalization era. So it raised a question about how the nationalism of accounting student to deal with IFRS implementation. IFRS is a one of globalization products. Based on that issue, the researcher need was to know the impact of civics education through the nationalism establishment of accounting students and their behavior pattern according to the gender.

IV. OBJECTIVES AND HYPOTHESES

The purpose of this research was to describe the nationalism tendency of the accounting students to deal with IFRS implementation and examine the impact of civics education in enhancing nationalism and behavior pattern according to the gender.

Based on the objectives of the research, the hypotheses were:

1. The affect of civics education to the establishment of nationalism for accounting students

Nationalism forming by Civics is in accordance with the Stimulus Organism Response (S-O-R) theory which emphasize that the change of a person's attitude will be determined by the quality of stimulus. Hovland et al (1953) explained that in fact, the process of behavior change is equal to the learning process (Effendy, 2003: 68). Civics as a nationalism forming stimulus has to be noted in the learning quality so it contribute to the nationalism forming which the Civics is meant to be. The approaching of S-O-R theory pays more attention in the ways of giving return effectively so that the change of attitude can be directed to the expected target. Therefore, the achievement as a return of the civics learning process evaluation can be a stimulus in forming the nationalism of students in a college.

The negative impact of globalization can be shown by the decreasing of national identity (Budimansyah, 2010). The further research of Budimansyah (2010) explained that the globalization makes the teenagers of Indonesia would rather learning the new culture which is brought by the culture agent outside of the school to the Indonesian culture which is taught in the school.

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developing the nationalism. Further, Sunarso (1996) explained that the general basic lecture that consists of Pancasila education, Civics and the philosophy of Pancasila correlated with the nationalism of college student positively. Therefore, the purpose of this research is to describe the tendency of accounting student nationalism in dealing with the implementation of IFRS and to test the affection of achievement in Civics lecture with the nationalism forming of accounting student. Based on the explanation, the hypothesis of this study is :

H₁: Civics education affected the establishment of nationalism for accounting students.

2. The influence of gender to the pattern of nationalism for accounting students

Nagel (1998) explained that nationalism is more dominated by masculinity. This is because First, nation is the masculine institute. Second, the culture nationalism is more constructed to the masculine culture, such as patriotism and courage.

Enloe (1983) in McClintock (1993) explained that nationalism occurred inside the masculinized mind, masculinized humiliation and masculinized hope.

In many academic article about nationalism, gender relationship which played the central role in the relation seizing often ignored (West, 1997). Consequently, nationalism was presented by scientists in such a distorted form, that was coming from “masculinized mind, masculinized humiliation and masculinized hope”. (Enloe, 1990).

So far we have discussed nationalism and gender relation just by language. Following Weedon, we also need to take a look at discursive relation between nationalism and gender relation in the institution level and social practice. Scott has even more advanced. He weren't only arguing that “all nationalisms are gendered (McClintock, 1993,). He even had developed gender definition which helped this book see how the article of gender relation and nationalism worked in the level of institution and social practice.

Based on the explanation, the hypothesis of this study is :

H₂: Gender does not influence the pattern of nationalism for accounting students.

V. RESEARCH METHOD

The research was a correlation research which tested the correlation between the two types of variables; predictor variable and criterion variable. The predictor of this research was the achievement of civics education and the criterion variable was nationalism of the accounting students. The subject and the population of this research were the accounting students of Brawijaya University. By convenience sampling, the samples were 55 respondents.

The primary data, Achievement of civics subjects and the nationalism attitude, were collected by distributing questionnaires. Nationalism variable was measured by Likert scale on 5 points. The national indicators of this research were: 1.) patriotism; 2.) unity; 3.) corporate ability; 4.) democracy and equality; 5.) personality, and 6.) achievement (Kartodirdjo dalam Indriyanto, 2001). The data analysis methods were factor analysis and simple regression

statistical analysis with the first to test the validity and reliability of research instruments and test classic assumptions. Independent sample t-test was used to test the nationalism of the accounting students according the gender.

VI. RESULTS AND DISCUSSION

The research which measures the variable by using instruments of questionnaire, the data quality must be test by validity and reliability test. It is intended to know whether the instrument was valid and reliable for measuring the variables, so that the research could support the hypothesis. The validity test result showed the 6 questions were valid with loading factor between 0.594 until 0.721 and the score KMO-MSA was 0.768. Based on the reliability test, it showed that the cronbach alpha was 0.738 that means the instrument was reliable.

General descriptions of the data of this research were as follows. The mean of civics education achievement was 3.45 with a standard deviation of 0.538. The nationalism mean of accounting students for each indicator were 1.) Patriotism had a mean value of 3.98 with a standard deviation value of 0.733; 2.) The unity had a mean value of 4.45 with standard deviation of 0.538; 3.) Corporate ability had a mean value of 4.25 with a standard deviation of 0.440, 4.) the attitude of democracy and equality had a score of 4.13 with a standard deviation of 0.548, 5.) the attitude of the personality has a mean deviation of 4.36 with raw 0.522; and 6.) achievement attitude had a mean 4.16 with a standard deviation of 0.57 4.16. Thus, the nationalism of the respondents tends to be high.

To test the influence of civics education achievement with nationalism factor used simple regression analysis. The result showed that the score of correlation coefficient (r) of 0.227 and the coefficient of determination (r^2) of 0.051. Having tested its significance by t test, obtained the significance value was 0.096 (less than $\alpha = 10\%$). Thus, it can be interpreted that there was a positive and significant correlation at the 10% level between the achievement of civics education subject to the establishment of nationalism attitudes of accounting students.

Based on the calculation result, constant value was -1455 and the regression coefficient was 0.421, so the regression equation $Y = -1.455 + 0.421X$. Having tested with the F test, F count rates was 2.869 and significance values for independent variables was 0.096 (less than $\alpha = 10\%$). Thus the regression equation was significant and predictor variables can be used to predict the criterion variable. Interpretation of the test results was the nationalism attitude of accounting students could be predicted that the equation $Y = -1.455 + 0.421X$ by contribution of civics subject.

Test results of independent sample t-test showed that the Levene test F calculated at 1.573 with a probability > 0.10 . It can be concluded that the analysis of different t-test must use equal variance assumed. The value of T count on the equal variance assumed of 1.189 with a significance probability of .240 (two-tailed). So it can be concluded that the average of nationalism for men and women students are equal.

Descriptive statistic results showed that the nationalism of accounting students tended to be high. This descriptive statistic results supports the research that was done by Sunarso (1996)

who explains that nationalism of the students tends to be high. In this research it was found that the nationalism by patriotic, unity, corporate ability, democracy and equality, personality, and achievement were indicated still showed a high tendency as the Indriyanto Kartodirdjo (2001).

This research also supports the Yayasan Genta Pemuda Indonesia's survey for 2 periods, 25 October – 8 November 2011 and 2-10 December 2011 (Teresia, 2011). The respondents total of the survey were 421 from 33 provinces of Indonesia who be activist of youth organization that listed in Kementrian Pemuda dan Olahraga. The indicators of survey were disagreement of federal state concept, the passion to protect the national assets, and prioritize of the nation. The majority of respondents (30.2%) strongly disagreed if the Indonesian was separated into a federal state, while relating to the protection of national assets as much as 62.5 percent of respondents saw that Indonesia needed for restrictions on foreign investment. High nationalism can be caused by the influence of civics subject.

The research result showed that the nationalism establishment of the accounting students was influenced by civics education consistently; it had correlation with the Sunaryo's result (1996). The student who has good achievement of civics subject will have higher nationalism than the other students. Civics education as in Law number 20 of 2003 on national education system is intended to form students who have a sense of nationalism and patriotism. However, Maftuh (2008) explained that nowadays the purpose of civics education as defined in Law Number 20 of 2003 on national education system is still not ideal and comprehensive in accordance with the demands. Furthermore, Edwards and Fogelman (2000) in Maftuh (2008) mentioned, the purpose of civics education should aim to develop knowledge, skills and attitudes needed to dig, make knowledgeable decisions, and exercise the rights and obligations in a democratic society.

A civics education goal mentioned by Edwards and Fogelman (2000) in Maftuh (2008) is highly relevant for the development of civics education for students, especially accounting students who are more emphasis on the mastery of skills education. By adopting the goals of civics education is more comprehensive through the acquisition of knowledge, skills, and decision making aspects, the citizenship education can be applied in a manner more than just a touch of understanding and cognitive aspects. Therefore, civics education should be developed using the maximal interpretation making, so that it can be more powerful and more functional to solve the problem of implementation of Pancasila values and nationalism in a more critical and democratic (Maftuh, 2008).

In particular, the accounting students trained as professional people will certainly need a better understanding of the nationalism in their profession rightly, especially after implementing of IFRS that many people said as that globalization of accounting. Citizenship education will be able to strengthen and become solution of complicated economic problems along globalization area. At least with the provision of nationalism that developed through civics subject will be able to make accounting students as a prospective accountant who can participate to keep the national economic sovereignty..

Nowadays, there is issue whether the responsibilities of the nationalism development of will only be the responsibility of civics education? Although the results of regression analysis

showed that the civics education could establish national effectively. However, the results of this study also showed that the magnitude of the coefficient of determination (r^2) of 0.051 may indicate that the establishment of nationalism accounting student attitudes can only be explained by a civics subject was only 5%, while 95% of other reasons couldn't described in the research model. From the results of this study would be very naive if the development of nationalism is only charged on the civics education.

The result of Sunarso's research (1996) showed that some subjects that includes civics subject can give effective contribution 31.058 percent for the establishment nationalism. But, this research result showed it was lower contribution, 5%. Actually based on S-O-R theory that became basic of this research, quality of the stimulus may be the cause. In the S-O-R theory, the quality of stimulus can influence either the positive attitude change or negative attitude change. In the SOR theory can affect the quality of the stimulus will either change the attitude of positive attitude change or change negative attitudes. Therefore, the quality of teaching in citizenship education will be the weaknesses of the civics education contribution for the establishment accounting student's nationalism.

Citizenship education can not only be viewed as compulsory education of the Law, but more than that civics education should be education process that is comprehensive in its content and the processing, Udin and Budimansyah (2007) in Syahri (2011). In fact, in this era of globalization, the citizenship education should be improved to develop the quality of citizens such as spiritual development, sense of individual responsibility, reflective and autonomous personality (Syahri, 2011). Therefore, the development of nationalism for accounting students can not solely be borne by the civics education, as mandated by Law, but must also be pursued through the achievement of the vision of civics subjects such as education and professional ethics as well as through other alternative learning medias.

The change of the social system is caused by conflict. The conflict arises because of an interest and politic. Changes in accounting standards based on IFRS, is a change in the social system of accounting. Accounting students are become part of this implementation. By the civics education, students are not influenced from the implementation of IFRS and the gender doesn't influence the behavior patterns of accounting students. So the nationalism accounting students don't differ between men and women.

VII CONCLUSION

Implementation of IFRS is not something new in some empirical studies. Gender was not a new issue in studies of social, law, religious, or otherwise. However, studies on the implementation of IFRS, gender-related nationalism remains actual and attractive. In light of still many people in Indonesia do not understand this issue and are still happen lameness of gender implementation that raise gender inequality.

Based on the research result, the conclusions are (1) nationalism of accounting students tend to be high. (2) There is a positive influence on achievement of civics education subject to the development of accounting students' nationalism. However, the low coefficient for achievement determination of civics subject to the development of nationalism requires the

internalize efforts through other subjects. Thus, the goal of civics subject based on Law number 20 year 2003 concerning the national education system will be achieved.

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