Contributing Factors of Accountability among Undergraduate Students in Higher Education Institution in Malaysia

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Abstract
People often view young people, especially those who study at tertiary education levels, as the nation's future leader. Attached with this vision are leaders with exceptional leadership skills and integrity in themselves, which is acquired by participating in various programmes and activities held by university. This paper suggests the factors that contribute to accountability among undergraduate students in Malaysian higher education institutions, as accountability is regarded as part of a leader's integrity. Data collected from a set of questionnaires prepared were analysed by using Statistical Package for Social Sciences (IBM SPSS) 23.0 and exploratory factor analysis (EFA) were employed to test the validity of questionnaires that has been answered by 744 participants. There were abundant studies and discussions from previous research regarding accountability that focused on government and corporate workers, school's accountability, and others while little research are found related to student's accountability. Results show that identity, environment, moral values, pressure, and students' perception of corruption were the contributing factors of accountability among undergraduate students while religion and culture were insignificant factor in this study. Thus, this study is compelling as it is solely focused on undergraduate students that are part of the public community and academic community.
Keywords: Accountability, Integrity, Undergraduates, Exploratory Factor Analysis.

Introduction
Education is regarded as the cornerstone of development all over the world. It serves as the foundation for literacy, skills acquisition, technological advancement, and the ability to harness the environment's natural resources for development. Young people, particularly those pursuing higher education are frequently referred to as the nation's future leaders and,

attached with this vision, are future leaders with exceptional leadership skills and integrity within themselves. Students in tertiary education are the nation's important assets in order to build a brighter future for the nation.

The purpose of enrolling to university; be it public or private university, is not merely to attain excellent academic results, but it's also to solidify one's personality and behaviourism (Alvarez & Maestre, 2021; Boulton & Lucas, 2011; Dobeš et al., 2015; Nørgård & Bengtsen, 2016; Stelnicki et al., 2015). Students must not only focus on attaining good results and grades from standardized exams held, but personality and conative factors are two other important aspects of a student's personal characteristics that contribute to post-secondary success (Stelnicki et al., 2015). To connect the dots, via education, especially at the university level, students can cultivate a variety of skills including soft skills, computer skills, social skills, including leadership skills via participating programmes and activities held by schools and universities. And they not only need to focus on their studies, but also solidifications of moral values and professionalism before entering the public community.

This research is focused on contributing factors of accountability among undergraduate students in Higher Educational Institutional in Malaysia, as research related to accountability within this niche are not as much as others. Accountability was repeatedly discussed among scholars Delfino & Kolk (2021); Dewi & Riantoputra (2019) ,as part of one's work ethics and responsibility as an employee that is able to explain clearly and honestly regarding any actions and decisions taken upon when requested by the employer.

The propensity of accountability is much towards white collar workers in government and private sectors, including teachers, clerks, accountants, managers, supervisors and so forth. However, this concept is rarely discussed in terms of clientele such as customers seeking help or services in government offices, corporate's clienteles, investors, buyers and not to miss, students enrolled in university. As described in the previous paragraph, university students are regarded as the nation's future leaders that have integrity, and integrity is one of the qualities that seek to be recognized as a good leader. And part of being integrity is to be able to hold accountable to one's actions and decisions taken. Hence, this paper is compelling in many ways, as it highlights factors that contribute to students' accountability based on their own point of views.

Determinant of Accountability

There are seven (7) identified determinants of accountability that will be discussed in this study which are elaborated further below i.e., accountability and integrity, identity, moral values, environment and pressure, culture, religion and perception of corruption.

Accountability and Integrity

Often times, integrity is becoming a more prominent concept and topic in government and governance research. As future leaders, one of the good points that can be pointed out is the ability to keep one's integrity in various situations. Integrity is defined as the quality of acting in accordance with relevant moral values, norms, and roles (Huberts, 2018). Morality and ethics are concerned with what is right and wrong, good and bad. It is about values and norms that people care deeply about because there are serious interests at stake that affect the community of which they are a part. These shared values and norms are the basis for

judgement and decision-making in a community. This view is lateral with Antonio Gea's (2016) views of integrity as being embedded in the moral relativism tradition, in which an understanding of what behaviours are considered good or bad varies across people, cultures, and times. As such, leadership serves as a link between the organization's past and future visions for how to improve quality and organizational leadership with integrity is more effective (Gea, 2016).

According to Usman (2016), accountability etiquette implies that one's performance is linked to organizational goals, and this answered the abundance of research regarding one's accountability in the working environment. In this case, we narrowed accountability in academic sector, and it is proven that research and discussion done were focused on teacher's accountability, accountability among administrators in public schools, implementation of accountability and transition of accountability in current era. Accountability, often discussed from etiquette point of views, tend to imply that performance is linked to organizational goals (Borghans et al., 2011; Holbein & Ladd, 2015; Usman, 2016).

In research conducted in Nigeria, the concept of education accountability is conceptualized from various angles. Generally, accountability is the willingness or readiness to explain or justify one's decisions, intentions, acts, and omissions to relevant stakeholders when called upon to do so (Usman, 2016). This study is parallel to Holbein and Ladd's (2015), report on No Child Left Behind (NCLB) policy in North Carolina. This policy compelled the school to encourage students to show up and arrive at school on time. However, it has unintended consequences for the minority group, such as an increase in student misbehaviour which occasionally results in suspension, fights and offences (Holbein & Ladd, 2015). The report shows that when faced with a policy that incentivizes some outcomes but not others, administrators' direct resources toward the incentivized outcomes, thus resulting in few unintended effects. These studies show that education accountability is frequently discussed among the same group of people, who are typically school administrators and educators.

There have been numerous studies and reports that discuss accountability in the educational system, but they are frequently framed through the lens of management and administration. (Borghans et al., 2011; Holbein & Ladd, 2015; Usman, 2016; Wheelock, 2000) and rarely from students' own perspectives (Porter, 2015). A literature study found that a few empirical studies have been conducted to investigate the relationship between accountability measures, such as accrediting standards and performance funding, and student success in online education. This is due to the advancement of technology nowadays and given the significant growth of online education over the last two decades, as well as findings of higher attrition rates compared to face-to-face education, there has been a call for greater accountability for online education (Porter, 2015).

Identity
As it frequently involved youth development and social issues related to youth, the definition of identity recurrently discussed psychologically and sociologically. Fearon (1999), defined identity as 1) a social category defined by membership rules and alleged characteristics, attributes, or expected behaviour; and 2) a socially distinguished feature in which a person takes special pride or views as unchangeable but socially consequential (in other words, identity as a modern formulation of dignity, pride, or honour that implicitly links

these to social categories). He emphasized that the term "identity" is now used in two related senses: "social" and "personal" and it is comparable with other researchers (Bonner et al., 2009; Buckingham, 2008; Leary & Tangney, 2012; Simon & Trötschel, 2008). Additionally, the term identity is crucial in this paper because it is used to illustrate and advocate for the use of ordinary language analysis to interrogate and clarify social science concepts (Fearon, 1999). Identity is also discussed in terms of its development because the formation of identity frequently involves a process of stereotyping or "cognitive simplification" that allows people to distinguish easily between self and other, and to define themselves and their group in positive ways (Buckingham, 2008). It is created by the individual, but it must be acknowledged and confirmed by others. This is buttressed by Simon and Trötschel (2008), definitions of self and identity as shorthand expressions for a collection of psychological experiences, such as thoughts, feelings, motives, and so on, that reflect and contribute to a person's understanding of his or her place in society. In this regard, we may say that identity is the traits and characteristics that define who one is, which is, in one way or another, related to social roles and social group membership in society (Leary & Tangney, 2012). In this study, identity was defined as one's belief of good values and take pride in the values they hold that is part of the shared values in the groups they belong to.

Moral values

From identity, we can relate it to moral values that are taught either directly or indirectly in our social institutions. Moral values are the worthy ideals or principles that one follows to distinguish the right from the wrong, and they are regarded as valuable in developing an individual's character (Chowdhury, 2016). In current globalization, many issues related to students' misbehaviour made their way up to news headlines and often involved the authority. In research done by Kaur (2015), it was stressed that moral education of the child was a collective responsibility among various institutions and should not be limited to a single institution. Teachers and parents are both responsible for instilling in their children the value of living an ethical life. Furthermore, morality was defined as a person's or society's perception of what is perceived to be the highest good, and it is based on a set of principles, ideas, and norms that are used to distinguish between right and wrong (Kaur, 2015). There are also listed several moral values that refer to good virtues such as honesty, integrity, truthfulness, compassion, helpfulness, love, respect etc. (Kaur, 2019; Kaur, 2015). Therefore, moral values are defined by the common beliefs shared among one's society that shape human relation to each culture in which these attitudes and predispositions are often sought by the public.

In recent research related to moral values, Yudkin et al (2021), revealed that moral values were rated higher when people were in the presence of others rather than alone. The dynamic development of current technology, especially gadgets such as smartphones, tabloid, and laptops, people's physical interactions with one another have decreased. The technology nowadays allows us to interact virtually by using various applications that can be installed in our gadgets, thus indirectly reduce the importance of moral values in their life. However, Yudkin et al (2021), proves that even though with these technological advancements, many people hold firmly to moral values taught, but people place more emphasis on moral values when they are in the presence of close (versus distant) others. In other words, when people were in the presence of close others, they rated moral values as more important, and this effect was stronger for binding values than individualizing value (Yudkin et al., 2021). It is vital

to emphasize the importance of moral values that were taught to us and the ability to integrate those values into our life reflected one's individual integrity.

Environment and Pressure

With the intensity of competition increasing, the phenomenon of peer pressure among college students has become more common in our daily lives, not only about our work but also about our studies. Some college students, however, believed that peer pressure had harmed them. In China, academic pressure was discussed repeatedly and often related to the pressure that students received at home and school that desire the students to get high academic achievement (Chen & Deng, 2022; Lin & Qinghai, 1995). According to Malach-Pines and Keinan (2007), indicated that stress is the recognition of an incompatibility between a person's ability to bear the burden imposed by the environment This implies that there is always an environmental or social demand that must be met based on an individual's ability. The inability to meet these demands makes people uncomfortable, which leads to stress. This definition can be buttressed with Edjah's et al (2020), that examined stress and how it affects academic and social life among students at a Ghanaian university. The majority of the students were found to be moderately stressed. Academic stressors were the most common, followed by institutional stressors and external stressors. Stress had a significant positive impact on students' academic and social lives. It was determined that undergraduate students experience stress in some form or another during the course of their studies (Edjah et al., 2020).

Chen and Deng's (2022), research highlights the influencing factors of peer pressure on college students, such as gender, family environment, and grade, as well as methods for college students to reduce peer pressure. This is comparable with research done by Essel and Owosu (2017), that highlights the different factors that cause stress among students. The factors were grouped into four, namely relationship factors, environmental factors, academic factors, and personal factors. With respect to relationship factors, working with new people was the main cause of stress for students in both groups. Environmental factors, worries about the future was the main factor causing stress among students, whereas class workload was the main element of stress with regard to the academic factors. In the category of personal factors, financial problems caused most stress to students (Essel & Owosu, 2017). In addition, with the technological advancement in this era, the new technology was considered as one of the social factors that affects students' study behaviour (Belle, 2017) as well as other social environments (Raihan Mohd Arifin et al., 2018). To sum up everything that has been discussed, environment and pressure were interconnected factors that were difficult to discuss separately.

Culture

Individuals in all cultures are educated to understand their own culture expectations that have a different level in the social system including the strength and its consequences (Gerald et al., 2004). In Chinese culture, education has always been important, and competition for admittance to higher education has always been tough. Those admitted to colleges and universities are offered the opportunity to enjoy a future filled with good jobs, high social prestige, opportunities to study abroad, and so on. They are so much liked and applauded by society, but those who are not allowed are looked down upon and face a life with far fewer opportunities (Lin & Qinghai, 1995). This can be proven with research done by

(Lai and Leung, 2004). They investigated the impact of culture and context on students' motivational orientations, sense of well-being, and academic performance by comparing differences in motivational variables and performance among three groups of high school students: Hong Kong Chinese, Canadian Chinese, and Canadian of European origin. Results demonstrated the impact of culture and learning context on students' motivational orientation and sense of well-being. In schools, Chinese Canadians and European Canadians share the same learning environment, but they come from different cultural backgrounds. In schools, Chinese Canadians and European Canadians share the same learning environment, but they come from different cultural backgrounds (Salili et al., 2004). These culture not only have negative impacts, but often questioned the initial aim of education and discussed the significance of balancing educational goals with other elements of students' life (Chen & Deng, 2022; Lin & Qinghai, 1995; Salili et al., 2004).

Religion

Historically, religion and faith play a vital role in shaping humanities and development of society (Admcyzk, 2017; Burks, 2007; Conroy & Emerson, 2004; Donahue, 1985; Wan Abdul Fattah et al., 2022). It was discussed that religions and faith have their own costs and rewards based on one's religiosity, such as glossolalia among certain believer, believing that they will be rewarded for their dedication with a great afterlife (Mohd Zin et al., 2021; Wan Abdul Fattah et al., 2022) and many religious organizations have played an essential role in mobilizing citizens behind political aims (Admcyzk, 2017). The extent to which people are religious and live in places with strong religious cultures varies widely around the world. In religion, there are regulations that followers must follow in religion, prohibitions against doing things that are harmful to one's image as a follower of that religion, and mandates to do good deeds in order to receive a proper reward in the afterlife. Studies show that religion affects accountability in the workplace (Burks, 2007; Siu et al., 2000), ethical attitude (Conroy & Emerson, 2004), high performance (Donahue, 1985; Woodrum, 1988) and even for the entire life (Burks, 2007; Zin et al., 2021).

According to Muhamad et al (2019), there is a link between religiosity and integrity. Employees that demonstrate a strong religious belief appear to internalize and demonstrate respect (Bouarif, 2015). They are unlikely to alter in response to circumstances or in order to gain advantages; instead, they base their conduct on ideologies and religious precepts. Delener (1994), suggested, on the other hand, that religion is a significant value in the cognitive framework of the individual, which might impact his/her behaviour (Muhamad et al., 2019). Religion influences both human attitudes and behaviours (Clark & Dawson, 1996; Weaver & Agle, 2002). Each person's religious beliefs are essential to them. This is because every religion in the world expects its followers to be decent people to themselves, their families, their communities, their workplaces, and their country. This means that each firm must devote greater thought and attention to religious components in order to retain high-quality staff. (Muhamad et al., 2019). Nevertheless, there is also misconduct happening in organization. Some of them could not integrate religion in their lives and give an impact to their accountability. They are exposed to negative thoughts, feelings and actions and easily influenced (Fattah et al., 2021). Especially teenagers that do not understand the purpose of life (Fattah, et al., 2022).

Perception of Corruption

Corruption is a complex phenomenon since there is no single description can cover all issues without discrimination and be accepted by all parties. Generally, corruption is defined by 'the abuse of public power for private gains in violation of rules' (Rose-Ackerman, 1999; Manion 2004). It was seen as deviant behaviour associated with a specific goal, typically private gain at the expense of public good. Noore Alam Siddique (2010) in his paper adapted UNDP's definition of corruption which is 'misusing official power or authority for personal advantage through bribery, extortion, influence peddling, nepotism, fraud, and money misappropriation'. Corruption is thus defined as the misuse of public power for personal gain and advantage. According to Transparency International Malaysia, 71% of Malaysian view government corruption as a big problem due to increase of corruption issues among political figures. However, 67% of Malaysians agreed that despite the increase of corruption scandals, there were efforts shown to combat these corruptions such as the role of Malaysian Anti-Corruption Commission (MACC), Governance, Integrity and Anti-Corruption Centre (GIACC) and National Anti-Corruption Plan (NACP) (Shankar, 2020).

In academic sphere, degrees of integrity among academic members can be seen in all ages, including students, faculty staffs, lecturers, and all the way to administrators. These were all include as part of academic members. Chapman and Lindner (2016) the extend of respondents understanding about corruption, their direct participation with corruption, and examples of incidents that involve and describe corruption in higher education. Examples of corruptions among academic members were embezzlement, misappropriation of funds, changing students' grades for money or favours, cheating, plagiarism (Harding et al., 2004; Denisova-Schmidt et al., 2018) and running sham journals (Hill et al., 2021; Chapman & Lindner, 2016). In Malaysia, a report by Datuk Dr Anis Yusal Yusoff and Zarina Mohamad Amin (2017) were submitted to Malaysian Integrity Institution (INTEGRITI) regarding students' perception and understanding on corruption. Based on the reports, majority of the respondents have better understanding and perceptions about corruption while fewer were unable to differentiate corruption activities.

Methodology

A quantitative approach is implemented in this study to achieve the research objectives. The details are discussed below in terms of the research instrument and the data analysis.

Research Instrument

The study collected data from 744 undergraduate students enrolled in both IPTA and IPTS institutions. A questionnaire adapted from prior research was used for data collection, and participants were randomly selected to ensure a representative sample. The collected data is expected to provide valuable insights and facilitate an in-depth analysis of the research problem. There were 2 parts of in this questionnaire in which Part A contains questions related to variables/themes constructed such as identity, religiosity, environment, moral values, cultures, pressure, and student's perception about corruption. Items were measured by using a 5-point Likert scale to measure their level of agreement (1=strongly disagree to 5=strongly agree). The use of a 5-point scale enhancing the depth of insight into the participants' perceptions. (Saleh & Ryan, 1991)

At the end of the questionnaire, demographic details were requested including gender, university, religion, field of study, and year of study. The demographic data was analysed in order to determine the distribution of the sample. Reliability analyses were employed to test the consistency of items in each variable before using exploratory factor analysis (EFA) to explore factors contributed to students' integrity. Both analyses were run by IBM SPSS 23.0 software.

Data Analysis

Demographic data such as respondents' ethnicity, religion, field of study, and year of study were analysed by using one-way ANOVA while gender, types of higher education institution were analysed using Independent Samples t-test (Table 1). One-way ANOVA ("analysis of variance") were implemented, as it examines the means of two or more independent groups to see if there is statistical evidence that the related population means differ significantly (Kent State University, 2022) while t-test examines the means of two independent groups to see if there is statistical evidence that the related population means differ considerably (Kent State University, 2022). Reliability analyses were used before running EFA method. Using reliability analysis, we can evaluate how closely the items in the questionnaire are related to one another, derive an overall index of the repeatability or internal consistency of the scale as a whole, and identify problem items that should be removed from the scale (Arbuckle, 2010). The relationship between the variables (religiosity moral values, identity, environment, cultures, pressure and perception of corruption) and accountability were analysed using exploratory factor analysis (EFA) using IBM SPSS 23.0 software. EFA is typically the initial stage in developing new scales or measures as it tries to uncover intricate patterns in a dataset by exploring it and testing predictions (Yong & Pearce, 2013).

Table 1
Respondent demographic distribution

Profile	N
Gender	
Male	286
Female	458
Ethnic	
Malay	487
Chinese	121
Indian	63
Sabahan	38
Sarawakian	26
Others	9

Religion	
Islam	527
Buddha	79
Hindu	52
Christian	56
Others	30
Higher Education Institution (HEI)	
Public	603
Private	141
Field of Study	
Art, Social Sciences & Humanities	201
Engineering & Architecture	205
Medical, Dentistry & Pharmacy	10
Science & Technology	137
Economics, Business, Accounting & Marketing	169
Law	6
Others	16
Year of Study	
Year 1	467
Year 2	88
Year 3	130
Year 4	46
Year 5 & 6	13

Table 1 displays the demographic data of respondents collected in this study. We can see that respondents were mostly females (458 respondents), Malay (487 respondents), Islam religion (527 respondents) and from IPTA (603 respondents). These significant differences in four categories displays a great deal of disproportionate distribution of data collection. The most unbalanced categories can be seen in respondent's types of higher educational institutions which is a majority of the respondents were from IPTA or public universities (603 respondents) compared to IPTS or private universities (141 respondents). The issue of imbalance can be attributed to the greater accessibility of public universities in the research area, which has resulted in a larger proportion of respondents hailing from this sector. This demographic data was important as it shows the shortcomings in this study.

Table 2
Contributing factors of accountability

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig	α
	B	**Std Error**	**Beta**			
1 (Constant)	15.6451	1.590		8.024	.000	
Identity	.252	.046	.196	5.452	.000	.715
Religiosity	.050	.034	.050	1.464	.144	.828
Environment	-.054	.029	-.067	-1.850	.065	.819
Moral Values	.534	.042	.442	12.834	.000	.917
Cultures	.127	.087	.046	1.461	.144	.221
Pressure	.281	.056	.150	4.973	.000	.052
Perception of Corruption	.066	.023	.088	2.804	.005	.748

Dependent Variable: Accountability F=86.282 p=.000, α=Cronbach's alpha value

Table 3
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.671[a]	.451	.446	4.82226

a. Predictors: (Constant), Perception of corruption, pressure, moral values, identity, religiosity, culture, environment

Based on the analysis, findings show that independent variables'; identity, environment, moral values, pressure, and students' perception about corruption contributed 45.1% in variance change for students' integrity and accountability in higher educational levels in Malaysia. This presents that 54.9% variance change consists of factors that are not calculated in this study. This model is significant with a value of 0.000 (p<0.05). Beta values show that moral values (ß=.534, p=0.000), pressure (ß=.281, p=0.000) and identity (ß=.252, p=0.000) are dominant factors of one's accountability. On the other hand, in this study students' religiosity (ß=.050, p=0.144) and culture (ß=.127, p=0.144) did not contribute to students' accountability. The reliability test of all factors was uneven and there were two factors that shows unreliability with low Cronbach's alpha values which is culture (α=0.221) and pressure (α=0.052). These show that items measured in these two factors unable to measure the variables consistently. Meanwhile, identity (α=0.715), religiosity (α=0.828), environment (α=0.819), moral values (α=0.917) and perceptions of corruption (α=0.748) have higher Cronbach's alpha values which portrays that the items in these variables were able to measure the desired factor.

Discussion

In this study, findings show that identity, moral values, and pressure were the contributing factors of accountability among undergraduate students in higher education institution. Students were able to integrate their identities as academics and members of the public community, by demonstrating their academic responsibilities and duties with honesty. This demonstrates that when members of a community or group share features and ideals, they become conscious that they have an identity that must be maintained and protected so that others do not dismiss them. In addition, there were also shared values among the group members where they have things that need to be obeyed and moral values that need to be held by each member. These shared values were things that defined them as being part of a group. Next, moral values such as honesty, respect, wisdom, trustworthiness, fairness, and accountability were values that makes up one's integrity.

Previous studies have also found that identity, moral values, and pressure are important factors that contribute to accountability among students in higher education institutions. For example, a study by Hill and Lomas (2019), found that a strong sense of identity as a student and belonging to a particular community were important factors in promoting academic accountability. This study suggested that students who feel a strong sense of belonging and attachment to their institution are more likely to exhibit responsible behavior and take ownership of their academic work.

Another study by Levesque-Bristol et al (2017), highlighted the importance of moral values such as honesty, respect, and accountability in promoting academic integrity. The study found that students who place a high value on these moral principles are more likely to engage in ethical behaviors and avoid academic misconduct. Overall, these previous studies support the findings of the present study, which suggest that identity, moral values, and pressure are crucial factors that contribute to accountability among undergraduate students in higher education institutions. By understanding these factors and their influence on students' behavior, educators and policymakers can develop interventions and strategies that promote academic integrity and responsible behavior among students.

In this study, student's integrity was measured via these six moral values. By having these moral values, students were held accountable of their actions in any circumstances. This is mainly because in university, students' responsibility was divided by their role in variety of social settings such as role of student, union group members, role as a friend, child, and part of public university. Thus, these roles challenged these university students in quick decision-making and to manage their time wisely. Pressure was shown as part of major factors that contributes to students' accountability. Each of us have at least two roles in this society such as role as a child and a part of society members. As for students, these roles were the things that influence them in decision-making and actions. Pressure from peers, family members, lecturers and society were solid evidence that shows students as social actors who have different roles and responsibilities.

However, despite discussions regarding self-identity, which is one of the traits that define an individual, shared values, and forces that shape a person's cognitive thinking and decision-making, this study shows that religion and culture were not recognised as key

influences in developing student accountability. This study highlighted that students were unable to integrate religion in their life which is somewhat contrary to most studies conducted about accountability and religiosity (Bouarif, 2015; Mohamad et al., 2019). Even though being part of a religion group (such as Islam, Hindu, Buddha and Christian), it seems that these undergraduate students does not emphasize religiosity as one of the factors that affects their daily life. But it was worth to note that most of these studies were related to managerial and administrations point of views and less research were done related to students or youth' perspectives. This might be a gap that can be fill in the future by other researchers. The ability to be held accountable is a strong benchmark to measure one's integrity as it does not only portray individual capability, but it also influences people's perception on one's leadership skills. All in all, we may conclude that students' accountability was vital in academic sphere as it taught them to be more resilient and quick-witted to be able to adapt in this fast-changing era.

Conclusion
The aim of this study is to investigate the contributing factors that affecting undergraduate students' accountability in Malaysian higher education institution. Findings shows that three major factors; identity, moral values and pressure were factors that contributes to their accountability which is similar to most of the studies that had been done before. Meanwhile religion and culture did not significantly contribute to students' accountability, and this highlighted the opposite findings with previous research. Study on accountability among students were important because we can explore many issues that related to academic sphere such as academic dishonesty, students' responsibility, time management, decision-making and social interactions among students and public sphere. This study proves that accountability was not limited to administrators and managerial aspects, but also it is vital to show responsibility of being held accountable on one's actions starting from formal educational level. This study has limitations that should be taken into consideration when interpreting its findings. One limitation is the lack of inclusion of IPTS students, which could have provided additional insights and perspectives. Another limitation is the imbalance of the field of study, which may have influenced the results. To address these limitations, future research can consider incorporating IPTS students and ensuring a balanced representation of the field of study. Additionally, using a more advanced analytical technique such as structural equation modeling (SEM) could provide a more comprehensive and nuanced understanding of the relationships among the variables. This study supports previous studies being done regarding students accountability and its factors in the context of Malaysian students in public universities. The findings highlights the major factors which contributes to students' accountability and therefore is important in facilitating the development of modules and initiatives to enhance students accountability.

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