

THE PERCEPTION OF ACCOUNTING STUDENTS TOWARD PROFESSIONAL ACCOUNTANT CODE OF ETHICS

PERSEPSI MAHASISWA AKUNTANSI TERHADAP KODE ETIK AKUNTAN PROFESIONAL YANG BERLAKU DI INDONESIA

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ABSTRACT

In order to become an ethical accountant, it is very important for accounting students to learn Professional Accountant Code of Ethics. The perception of current accounting students toward Professional Accountant Code of Ethics can be a predictor for the perception of future accountants toward Professional Accountant Code of Ethics. This research aimed to find out the perception of accounting students toward Professional Accountant Code of Ethics and to test the difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students and also between accounting students who have taken auditing course and accounting students who have not taken auditing course. This is a survey research with a quantitative approach. The respondents comprised of 302 undergraduate accounting students of Universitas Brawijaya. In this research, data is analyzed through SPSS software. The study found that there is no significant difference in the perception toward Professional Accountant Code of Ethics between male accounting students and female accounting students and there is a significant difference in the perception toward Professional Accountant Code of Ethics between accounting students who have taken auditing course and accounting students who have not taken auditing course. The research findings also revealed that overall, accounting students have a positive perception toward Professional Accountant Code of Ethics.

Keywords: Accountant, Accounting Students, Perception, Professional Accountant Code of Ethics, Gender, Auditing Course

Untuk menjadi akuntan etis, sangat penting bagi mahasiswa akuntansi untuk mempelajari Kode Etik Akuntan Profesional. Persepsi mahasiswa akuntansi saat ini terhadap Kode Etik Akuntan Profesional dapat menjadi predictor untuk persepsi akuntan masa depan terhadap Kode Etik Akuntan Profesional. Penelitian ini bertujuan untuk mengetahui persepsi mahasiswa akuntansi terhadap Kode Etik Akuntan Profesional dan untuk menguji perbedaan persepsi terhadap Kode Etik Akuntan Profesional antara mahasiswa akuntansi pria dan mahasiswa akuntansi perempuan dan juga antara mahasiswa akuntansi yang telah mengambil mata kuliah auditing dan mahasiswa akuntansi yang belum mengambil mata kuliah auditing. Penelitian ini adalah penelitian survei dengan menggunakan pendekatan penelitian kuantitatif. Responden terdiri dari 302 mahasiswa S1 jurusan akuntansi Universitas Brawijaya. Dalam penelitian ini, data dianalisis menggunakan aplikasi SPSS. Temuan penelitian ini menunjukkan bahwa tidak terdapat perbedaan yang signifikan dalam persepsi terhadap Kode Etik Akuntan Profesional antara mahasiswa akuntansi pria dan mahasiswa akuntansi wanita dan terdapat perbedaan yang signifikan dalam persepsi terhadap Kode Etik Akuntan Profesional antara mahasiswa akuntansi yang telah mengambil mata kuliah auditing dan mahasiswa akuntansi yang belum mengikuti mata kuliah auditing. Temuan penelitian juga mengungkapkan bahwa secara keseluruhan, mahasiswa akuntansi memiliki persepsi positif terhadap Kode Etik Akuntan Profesional.

Kata Kunci: Akuntan, Mahasiswa Akuntansi, Persepsi, Kode Etik Akuntan Profesional, Gender, Mata Kuliah Auditing

1. Introduction

Recently, ethics in business has received widespread attention from society, especially ethics in the world of the accounting profession. The fraud cases happened in some of the biggest organization in the world put the public spotlight on the profession of accountant.

The business scandal committed by Enron Corporation, which also involved the work of The Public Accounting Firm of Arthur Andersen, is one of the examples. These ethical scandals involving accountants also happened in Indonesia, such as the case of PT Sunprima Nusantara Financing in 2018

involving the Public Accounting Firm of Satrio, Bing, and Eny

The emerging ethical scandals shows that some accountants are accustomed to violating the ethical code of the profession. Due to that reason, ethics is becoming a very important issue in higher education in the recent year.

To become an ethical accountant, it is very important for accounting students to learn Professional Accountant Code of Ethics. It is because the ethical and unethical behavior of an accountant is stated in Professional Accountant Code of Ethics. To predict the accountants' behavior in the

future, the behavior of today's accounting students can be examined. This also means that

The perception of current accounting students toward Professional Accountant Code of Ethics can be a predictor for the perception of future accountants toward Professional Accountant Code of Ethics. Knowing the perception of accounting students toward Professional Accountant Code of Ethics is important to improve the accounting curriculum so that the students can have better perception toward Professional Accountant Code of Ethics and apply the moral and ethical values in Professional Accountant Code of Ethics when they are dealing with ethical dilemmas as an accountant in the future.

Based on the background and the inconsistency of the studies that have been done before, the researcher wants to research and examine the perception of today's accounting students toward Professional Accountant Code of Ethics. This research, in particular, is needed to show whether the accounting students have a positive perception toward Professional Accountant Code of Ethics.

This research also examine the difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students. Furthermore, this research also examine the difference in the perception toward Professional Accountant Code of Ethics between accounting students who have taken Auditing course and those who have not.

2. Literature Review and Previous Studies

2.1 Literature Review

2.1.1 Perception

Perception is a process by which peoples organize and interpret their sensory impressions to give meaning to their environment (Robbins & Judge, 2013). Perception is the identification, organization, and interpretation of sensory information to understand the presented information or environment.

Robbins & Judge (2013) add that there are positive perceptions and negative perceptions. Positive perceptions are individual perceptions of certain objects or information that are in accordance with what is expected from the perceived objects or in accordance with the existing rules. On the other hand, negative perceptions are individual perceptions of certain objects or information that are contrary to what is expected from the perceived objects or contrary to the existing rules.

2.1.2 Attribution Theory

Attribution theory was first introduced by Fritz Heider in 1958. Attribution theory describes a person's understanding of other people's behavior by knowing the reasons for their behavior. Attribution theory can be used to describe a person's understanding of why someone else has a certain perception toward something.

During the process of gaining an understanding of other people's behavior, we attempt to determine whether the person's behavior was internally or externally caused (Robbins & Judge, 2013). Internally caused behaviors are behaviors under the personal control of the individual. For example, the behavior of a person can be attributed to the internal characteristic of a person, such as their motives, beliefs, and abilities. The perception of accounting students toward Professional Accountant Code of Ethics can also be attributed to their ability, such as by their ability to judge whether an action is ethical or not. This ability can be improved by taking auditing courses.

Externally caused behaviors are behaviors that are not under the personal control of the individual. For example, the behavior of a person can be attributed to some situations or factors that are outside a person's control, such as their gender. The perception of accounting students toward Professional Accountant Code of Ethics can also be attributed to their gender.

2.1.3 Ethics

Ethics is a set of rules, norms, and guidelines governing human behavior, consist of those that must be done and those that are prohibited, which are followed by a group of people, society, or profession. Ethics are guidelines for how to behave well from a cultural, moral, and religious perspective. These rules, norms, and guidelines are followed and passed down from one generation to another.

2.1.4 Accountant

Accountant is a person who produces account. According to the Cambridge dictionary (2019), account is a written or spoken description of an event. Accountant prepares a financial statement, which is one of the examples of account. The reason financial statement is an account because a financial statement is an organized and systematic representation of a collection of financial data. The financial statement represents the financial performance of the entity and its current fiscal position.

2.1.5 Professional Accountant Code of Ethics

Professional code of ethics is a system of norms, values, and written professional rules that explicitly states what is right and what is not right for professionals in doing their job (Pamela, 2014). In carrying out their job, accountants are governed by Professional Accountant Code of Ethics. Professional Accountants Code of Ethics manages the relationship between accountants and clients, between accountants and their peers and between the profession and the community.

Professional Accountant Code of Ethics is intended as a guideline and rules for all the members of the organization in fulfilling their professional responsibilities, including those who practice as public accountants, those who work in the business sector, those who work in government agencies, and those who work as an educator in the field of accounting.

Professional Accountant Code of Ethics that is effective as of January 1, 2017, is the adoption of the 2016 Edition Handbook of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants of the International Federation of Accountants (IAI, 2016).

2.1.6 Gender

Gender is a concept that is used to define the difference between men and women from social and cultural, the non-biological perspective (Watinih & Sulastri, 2016). Betz et al. (1989) have two different approaches to explain the effect of gender differences in the willingness to participate in unethical business activity.

The gender socialization approach believes that men and women bring different qualities and characteristics to the work environment. These contrasting qualities and characteristics based on gender cause men and women to create different work-related interests, choices, and practices.

The structural approach stated that the difference between men and women is the result of early socialization and other role requirements (e.g., being a wife, mother). However, the early socialization is overcome by the rewards and expenses associated with occupational roles. Men and women will react similarly to the same occupational environment.

2.1.7 Auditing Course

In order to become a professional and competent accountant, accounting students are equipped with not just skills and knowledge in the accounting field, but also with ethics. Ethics courses

taken by accounting students can influence their perception toward professional ethics (Hermawan & Kokthunarina, 2018). The higher the level of knowledge on ethics that the accounting students have, the better the perception of accounting students towards accountants' unethical behavior (Aminah, 2014).

Based on the scope of ethics in the curriculum of accounting students, auditing course can provide material of ethics the most, followed by taxation and accounting theory (Ekayani & Adiputra, 2003). The educational process in the auditing course is effective in teaching the accounting students Professional Accountant Code of Ethics provisions as well as how to apply these provisions to specific ethical dilemmas (Ward et al., 1996).

2.2 Previous Studies

2.2.1 The Difference in the Perception Toward Professional Accountant Code of Ethics Based on Gender

The study conducted by Watinih & Sulastri (2016) showed that there is a significant difference in the perception toward Professional Accountant Codes of Ethics between male and female accounting students. The research conducted by Feil et al. (2017) also revealed that there is a significant difference between male and female students perception toward professional ethics.

Furthermore, the findings in the more recent research conducted by Lima et al. (2019) also indicated that there is a significant difference in the perception toward professional ethics among men and women. Based on some studies mentioned above, the researcher formulates the alternative hypothesis as follows:

H1: There is a significant difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students.

2.2.2 The Difference in the Perception Toward Professional Accountant Code of Ethics Based on Auditing Course

The study done by Risa (2010) revealed that there is a significant difference in the perception toward Professional Accountant Code of Ethics between the first year accounting students and the last year accounting students. In the research conducted by Risa (2010), it was assumed that the last year accounting students have taken the auditing course while the first year accounting students have

not taken the auditing course.

The educational process in the auditing course is effective in teaching the accounting students Professional Accountant Code of Ethics provisions as well as how to apply these provisions to specific ethical dilemmas (Ward et al., 1996). The higher the level of knowledge on ethics that the accounting students have, the better the perception of accounting students toward accountants' unethical behavior (Aminah, 2014). Based on some studies mentioned above, the researcher formulates the alternative hypothesis as follows:

H2: There is a significant difference in the perception toward Professional Accountant Code of Ethics between accounting students who have taken auditing course and accounting students who have not taken auditing course.

3. Research Method

This research is a survey research with a quantitative research approach. The research issues in this study are the perception of accounting students toward Professional Accountant Code of Ethics. For this research, the population are all undergraduate students of the Accounting Department of Universitas Brawijaya.

To sample the population, the sampling design for this research is the nonprobability sampling and the sampling technique is convenience sampling. The method used to determine the sample size of a population in this research is Slovin's method. According to Slovin's method, the minimum research sample for this research with the confidence level of the sample accuracy of 95% is 294 samples. Afterward, the researcher determined that the number of samples used in this research is 302 samples.

As a result, the sample of this research is male or female undergraduate accounting students of Universitas Brawijaya, who have taken or have not taken auditing course, who are conveniently available to provide the information required by the researcher.

In this research, the data is collected through administering questionnaires by using google form. The questionnaires are used to collect the data regarding the perception of accounting students toward Professional Accountant Code of Ethics. Also in this research, the data is obtained from primary data sources and the types of data that are used in this research are quantitative data.

4. Findings and Discussion

4.1 Respondent Characteristics

The first finding is the respondent characteristics. Based on table 4.1, it can be seen that the male respondents are 176 or 58.28% of the total respondents, while the female respondents are 126 respondents or 41.72% of the total respondents.

Table 4.1
Characteristics of Respondents Based on Gender

Gender	Frequency	Percentage
Female	176	58.28
Male	126	41.72
Total	302	100

Based on table 4.2, it can be seen that the respondents who have taken the auditing course are 151 or 50% of the total respondents and the respondents who have not taken the auditing course are also 151 respondents or 50% of the total respondents.

Table 4.2
Characteristics of Respondents Based on Auditing Course

Auditing Course	Frequency	Percentage
Taken	151	50
Not Taken	151	50
Total	302	100

4.2 Data Validity Testing

From Table 4.3, it can be seen that calculated r is greater than table r , which means that each question is valid and the questionnaire can be used to measure the research variables.

Table 4.3
Validity Test

Item	Calculated r	Sig.	Table r	Description
Basic Ethical Principles				
X1.1	0.569	0.000	0.138	Valid
X1.2	0.492	0.000	0.138	Valid
X1.3	0.481	0.000	0.138	Valid
X1.4	0.517	0.000	0.138	Valid
X1.5	0.461	0.000	0.138	Valid
X1.6	0.448	0.000	0.138	Valid
X1.7	0.593	0.000	0.138	Valid
X1.8	0.456	0.000	0.138	Valid
X1.9	0.545	0.000	0.138	Valid

X1.10	0.523	0.000	0.138	Valid
X1.11	0.503	0.000	0.138	Valid
Ethical Principles of Professional Accountant in Public Practice				
X2.1	0.502	0.000	0.138	Valid
X2.2	0.652	0.000	0.138	Valid
X2.3	0.551	0.000	0.138	Valid
X2.4	0.643	0.000	0.138	Valid
X2.5	0.510	0.000	0.138	Valid
X2.6	0.539	0.000	0.138	Valid
X2.7	0.546	0.000	0.138	Valid
Ethical Principles of Professional Accountant in Business				
X3.1	0.475	0.000	0.138	Valid
X3.2	0.541	0.000	0.138	Valid
X3.3	0.642	0.000	0.138	Valid
X3.4	0.623	0.000	0.138	Valid
X3.5	0.513	0.000	0.138	Valid
X3.6	0.644	0.000	0.138	Valid
X3.7	0.547	0.000	0.138	Valid

Source: Processed Primary Data

4.3 Data Reliability Testing

These are the findings of data reliability testing. From Table 4.4, it can be seen that the value of Cronbach's alpha for all the three parts of the questionnaire is greater than 0.6, which means that the questionnaire is reliable.

Table 4.4
Reliability Test

Variable	Alpha Cronbach's	Description
X1	0,701	Reliable
X2	0,631	Reliable
X3	0,649	Reliable

Source: Processed Primary Data

4.4 Descriptive Statistics Testing

These are the findings of descriptive statistics testing. From table 4.5, it can be seen that the mean value of the perception of accounting students toward all the three parts of the questionnaire is more than 3.5 or more than 70% of the maximum value, which indicated that accounting students have a positive perception toward Professional Accountant Code of Ethics.

Table 4.5
Descriptive Statistics Test

	Minimum	Maximum	Mean	Std. Deviation
Basic Ethical Principles X1	1	5	3.733	1.230
Ethical Principles of Professional Accountant in Public Practice X2	1	5	3.535	1.339
Ethical Principles of Professional Accountant Business X3	1	5	3.513	1.312

Source: Processed Primary Data

4.5 Normality Testing

Based on table 4.6, the first part of the questionnaire has a significant value of more than 0.05, which means that the data have a normal distribution. As for the two other parts of the questionnaire, it has a significant value of less than 0.05, so it has an abnormal distribution of data. Although the normality testing concludes that it has an abnormal distribution of data, according to Central Limit Theorem, for large samples ($n \geq 30$), the average sampling distribution would be close to normal. Because this research used large samples ($n \geq 30$), then the average sampling distribution in this research will be close to normal.

Table 4.6
Normality Testing

Basic Ethical Principles	Ethical Principles Of Professional Accountant in Public Practice	Ethical Principles of Professional Accountant in Business
302	302	302
3.7335	3.5352	3.5131
.51770	.58776	.63187
.073	.098	.087
.062	.096	.087
-.073	-.098	-.083
1.275	1.710	1.505
.077	.006	.022

4.6 Hypothesis 1 Testing

So these are the findings of the testing of first hypothesis. From table 4.7, it can be seen that all the significance value of three parts of the questionnaire is more than 0.05. It can be concluded that there is no significant difference in the perception toward the Professional Accountant Code of Ethics between male and female accounting students and it is proven that Hypothesis 1 is not supported.

Table 4.7
Hypothesis 1 Testing

	Gender	Sig.
Basic Ethical Principles	Female	0.203
	Male	
Ethical Principles of Professional Accountant in Public Practice	Female	0.536
	Male	
Ethical Principles of Professional Accountant in Business	Female	0.813
	Male	

4.7 Hypothesis 2 Testing

So these are the findings of the testing of second hypothesis. From table 4.8, it can be seen that all the significance value of three parts of the questionnaire is less than 0.05. It can be concluded that there is a significant difference in the perception toward the professional accountant code of ethics between accounting students who have taken auditing course and accounting students who have not taken auditing course and it is proven that Hypothesis 2 is supported.

Table 4.8
Hypothesis 2 Testing

	Auditing Course	N	Sig.
Basic Ethical Principles	Not Taken	151	0.000
	Taken	151	
Ethical Principles of Professional Accountant in Public Practice	Not Taken	151	0.000
	Taken	151	
Ethical Principles of Professional Accountant in Business	Not Taken	151	0.046
	Taken	151	

4.8 Discussion and Results

Hypothesis 1 in this research stated that there is a significant difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students.

However, based on the result of the independent sample t-test, it can be revealed that there is no significant difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students.

Hence, hypothesis 1 is not supported. This result is inconsistent with the result of the research conducted by Watinih & Sulastri (2016), Feil et al. (2017), and Lima et al. (2019), but it is consistent with the result of the research conducted by Risa (2010), Murtanto & Marini (2003), Geiger & O'Connel (1998).

Even though gender is one of the most researched variables in relation to ethics (Craft, 2013), the literature does not show a consensus on whether there is a significant difference or no significant difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students.

Previous empirical research that tests the difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students has led to inconsistent and inconclusive results. A plausible explanation on why the results are inconclusive is that there are times and situations in which male accounting students can have a more positive perception toward Professional Accountant Code of Ethics, but there are also times and situation in which female accounting students can have a more positive perception toward Professional Accountant Code of Ethics.

The results of the independent sample t-test indicated that there is a significant difference in the perception toward Professional Accountant Code of Ethics between accounting students who have taken auditing course and accounting students who have not taken auditing course. Therefore, hypothesis 2 is supported. This result is consistent with the result of the research conducted by Feil et al. (2017) and Risa (2010), but it is inconsistent with the result of the research conducted by Geiger & O'Connel (1998).

The educational process in the auditing course is effective in teaching the accounting students about Professional Accountant Code of Ethics provisions as well as how to apply these provisions to specific ethical dilemmas (Ward et al., 1996). The effectiveness of auditing course in teaching accounting students about Professional Accountant Code of Ethics is the reason why there is a significant difference in the perception toward Professional Accountant Code of Ethics between

accounting students who have taken auditing course and accounting students who have not taken auditing course.

It is also revealed that overall, accounting students have a positive perception toward Professional Accountant Code of Ethics. It is based on the mean value of the perception of accounting students toward the three parts of Professional Accountant Code of Ethics, which is obtained from the results of descriptive statistics testing and hypothesis testing.

5. Conclusion and Recommendation

5.1 Conclusion

In conclusion, accounting students have a positive perception toward Professional Accountant Code of Ethics. Thus, the educational process in the undergraduate program of accounting is effective in teaching accounting students about Professional Accountant Code of Ethics. Furthermore, there is no significant difference in the perception toward Professional Accountant Code of Ethics between male and female accounting students.

However, there is a significant difference in the perception toward Professional Accountant Code of Ethics between accounting students who have taken auditing course and accounting students who have not taken auditing course. Accounting students who have taken auditing course have a more positive perception toward Professional Accountant Code of Ethics compared to accounting students that who have not taken auditing course. This means that the educational process in the auditing course is effective in teaching accounting students about Professional Accountant Code of Ethics.

5.2 Research Implications

The theoretical implication of this research is that this research provides a great and beneficial explanation on the perception of accounting students toward Professional Accountant Code of Ethics. This research also strengthens empirical evidence from previous studies.

This research contributes insight and knowledge about the importance and the effectiveness of auditing course in teaching the accounting students about Professional Accountant Code of Ethics by showing that there is a significant difference in the perception toward Professional Accountant Code of Ethics between accounting students who have taken auditing course and accounting students who have not taken auditing course.

Another theoretical implication of this research is that the results of this research can also

be used to find out what is the accountants' behavior in the future. The perception of current accounting students toward Professional Accountant Code of Ethics can be a predictor for the perception of future accountants toward Professional Accountant Code of Ethics. Furthermore, this research can also be used as a reference for the research in the future.

The practical implication of this research is that the results of this research are expected to provide a reference that can be used to improve the accounting curriculum for undergraduate students of accounting. The accounting curriculum can be improved by adding more course credit for auditing course because the result of this research indicated that auditing course is effective in teaching the accounting students about Professional Accountant Code of Ethics so that the students can have better perception toward Professional Accountant Code of Ethics and apply the moral and ethical values comprised in Professional Accountant Code of Ethics when they are dealing with ethical dilemmas as an accountant in the future.

The results of this research can also become a reference that can be used to help organizations to develop a better training program to create accountants that have a more positive perception toward Professional Accountant Code of Ethics and also have the ability to apply moral and ethical values comprised in Professional Accountant Code of Ethics to their job.

5.3 Research Limitations

In conducting this research, the author has two limitations. First, in order to save time, the researcher decided to use convenience sampling as the sampling technique for this research. The limitation of using convenience sampling is that there is a possibility of biased results. It is because the information is collected only from the members of the population who are conveniently available to provide it.

The second limitation in this research is that in order to save time, the research subject for this study is only the accounting students of Universitas Brawijaya. This research is only conducted in one university, so there is a possibility that the results of this study only occurs in the university that the survey was conducted in, which is in Universitas Brawijaya.

5.4 Recommendations for Future Research

There are two recommendations that the researcher can provide for future research. First, future research can use other types of sampling that can minimize the possibility of a biased result.

Future research can use simple random sampling, in which the sample is chosen purely by chance. This type of sampling gives equal odds to every member of the population to be chosen as a respondent in the research. Another sampling method that can be used by future research to avoid sampling bias is stratified random sampling. Stratified random sampling needs the researcher to examine the population that they will be working within their research. The researcher needs to be aware of the population because they comprise their sample according to the population, which allows them to avoid sampling bias.

Second, future research can examine research subjects from other universities in Malang or from other universities in different cities in Indonesia to provide a better understanding of the perception of accounting students in Indonesia toward Professional Accountant Code of Ethics.

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