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The Influence of Ethical Knowledge on Students' Perceptions of Accountants' Unethical Behavior

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Abstract:

This study aims to analyze the effect of ethical knowledge on students' perceptions of the unethical behavior of accountants, using a sample of 30 accounting students at Medan State University. Data were collected through a questionnaire and analyzed by inferential analysis. The results showed a Cronbach's Alpha value of 0.736, indicating good consistency, and all statements in the questionnaire were valid ($p < 0.005$). The coefficient of determination (R-squared) showed that ethical knowledge explained 25.6% of the variability in students' perceptions. The t-test showed a significant positive effect ($p = 0.004$). These findings support the importance of ethics education in shaping students' critical perceptions of the unethical behavior of accountants and recommend strengthening ethics education in the accounting curriculum.

Keywords: Ethical knowledge, Student perception, Unethical behavior, Accounting, Ethics education

Introduction

The ethics of the accounting profession play a very important role in maintaining the integrity and public trust in this profession. The ethics of the accounting profession in Indonesia are regulated in the Indonesian Accountant Code of Ethics, which serves as a guideline for professionals to provide quality services under applicable norms (Mulyadi, 2002). The code of ethics not only guides accountant behavior but also protects the accounting profession from unethical actions that can harm public trust (Rosmalasari, 2017). Students' perceptions of the unethical behavior of accountants can be influenced by their ethical knowledge (Azmi et al., 2024). According to Pararuk and Gamaliel (2018), perception is the result of experience and information received by individuals. Students who have a deep understanding of professional ethics tend to be more critical in assessing the actions of accountants so ethical knowledge becomes an important factor in shaping these perceptions.

This is in line with the view of Mafazah (2022) who emphasizes that a good understanding of ethics can help individuals make more and more appropriate and responsible decisions.

Unethical behavior in accounting often occurs as a response to internal and external pressures faced by accountants. Dewi (2017) stated that this behavior is difficult to predict and is often influenced by various factors, including individual moral and social values. Therefore, it is important to understand how ethical knowledge can influence students' perceptions of unethical behavior in accounting.

This study aims to analyze the influence of ethical knowledge on students' perceptions of the unethical behavior of accountants. This is in line with the findings of Pararuk and Gamaliel (2018), which show that the level of understanding of professional ethics can affect students' perceptions. Major scandals such as the Enron and WorldCom cases have proven that a lack of integrity and effective supervision can lead to major accounting scandals and undermine public trust in the profession.

Technological developments such as artificial intelligence (AI) and big data also open up new opportunities in the field of accounting, but raise ethical challenges related to data privacy, information security, and potential algorithmic bias (Huang et al., 2020). With a quantitative approach and involving accounting students from Medan State University as a sample, this study is expected to provide deeper insight into the importance of ethics education in shaping students' perceptions of the accounting profession. In addition, this study is expected to provide recommendations for the development of an accounting professional ethics curriculum to increase students' awareness of the importance of integrity in the professional world (Febriana Eko, 2018; Proceedings of the VII Congress, 1998).

Literature Study

Accounting Professional Ethics

Professional ethics is a life attitude in the form of justice to be able to provide professional services to the community with full order. In general, the definition of professional ethics is an ethical attitude possessed by a professional as an integral part of the attitude of life in carrying out their duties and also applying general ethical norms in special fields (professions) (Mafazah, 2022). Professional ethics is a good habit or regulation that is accepted and obeyed by employees that have settled and become a normative attitude (Febriana Eko, 2018).

Professional ethics are rules that can be called a professional code of ethics. A professional code of ethics is a series of written norms that regulate the behavior of each member of the profession and establish basic principles that must be adhered to so that the implementation of professional performance can achieve the goals that have been set (Sari, 2014). The code of ethics aims to protect the nobility of the profession from the bad behavior of certain people who claim to be professionals (Rosmalasari, 2017).

The ethics of the accounting profession in Indonesia are regulated in the Indonesian Accountant Code of Ethics, because it is a need for public trust in the quality of services provided by the accounting profession (Mulyadi, 2002). This code of ethics binds every member of the Indonesian Accountants Association and can be used by all accountants in Indonesia. The new Indonesian accountant code of ethics consists of several parts (Proceedings of the VII Congress, 1998), namely: a). The general code of ethics, consisting of 8 principles of professional ethics, is the basis for professional ethical behavior, provides a basic framework for ethical rules, and regulates the implementation of professional duties by members, which include: professional responsibility, public interest, relativism, objectivity, ethical knowledge and professional care, confidentiality, professional behavior, and technical standards. b). The code of ethics for compartment accountants is ratified at a compartment member meeting and is binding on all members of the compartment concerned. c). Interpretation of the code of ethics for compartmental accountants is a combination of the application of the code of ethics for compartmental accountants. d). The statement of professional ethics in force at that time can be used as an interpretation of funds or ethical rules until new interpretative rules are issued to bind them. Enforcement of the code of ethics in Indonesia is supervised by: members and clients or service providers.

Perception

Perception is a process in which a person chooses, tries, and interprets something into a unified and meaningful picture. Perception is a combination of the main factors that come from the outside world and the human self. Perception is also an experience of objects or relationships obtained by concluding and interpreting information and messages. Perception is a process related to the entry of messages or information into the human brain, through human perception will continue to establish relationships with their environment through the five senses. A person's perception can be influenced by several factors, namely; 1) experience factors, 2) learning process factors, 3) horizons, 4) knowledge (Pararuk & Gamaliel, 2018).

Unethical Behavior

A form of belief about actions that can be categorized as wrong or right, cannot influence each other (Dewi, 2017). This behavior is classified as something very difficult to understand and feel, depending on the perpetrators involved. It can be done by one or two people at once, but it cannot be predicted. Therefore, this behavior is classified as deviant or unethical behavior. Cognitive disorders, lack of self-control, and moral and social values significantly influence unethical behavior. Regulators, academics, employees, and the wider community need to be able to take proactive action to minimize unethical behavior. Severe penalties and fines are measures to reduce the occurrence of unethical behavior violations. In addition, to be able to encourage the reduction of unethical behavior, supervision is needed by an agency, in addition to punishment for violators, high supervision carried out by internal control greatly affects unethical actions. There needs to be support from external and internal parties of an agency to strengthen the rejection

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of unethical behavior. Based on the arguments above, the following hypothesis is formulated: There is a significant positive influence between ethical knowledge and students' perceptions of the unethical behavior of accountants.

Research Methods

In this study, the target population is accounting students at Medan State University. Accounting students were chosen because they are prospective professionals who are expected to be directly involved in accounting practices in the future, so their understanding of professional ethics and perceptions of unethical behavior will be very relevant. The sample in this study consisted of 30 accounting students selected using the purposive sampling method. The sample selection was carried out with several criteria, from around 100 accounting students of the 2021 intake who had taken professional and business ethics courses, selected based on students who had a minimum GPA of 3.0, with an age range between 19-23 years.

The data collection technique uses a survey method with a questionnaire as the main instrument. The ethical knowledge instrument refers to Mardawati's research (2014) and the perception instrument towards unethical behavior of accountants refers to Herwinda's research (2010). The questions in the questionnaire are multiple choices using a Likert scale (1: strongly disagree; 2: disagree; 3: neutral; 4: agree; 5: strongly agree). The questionnaire will be distributed directly to respondents on campus and also through online platforms. The data that has been collected will be analyzed using inferential analysis techniques, to test the effect of ethical knowledge on students' perceptions of unethical behavior of accountants.

Results And Discussion

The reliability test results showed a Cronbach's Alpha value of 0.736 with a total of 8 items. Cronbach's Alpha is one of the methods commonly used to measure the internal consistency of a measurement instrument such as a questionnaire. With a value of 0.736, the questionnaire used is included in the good reliable category. This shows that the items in the questionnaire have adequate consistency in measuring the research objectives. The level of consistency provides confidence that the data concluded from respondents can be relied on to conduct further analysis. In the context of this study, the test results show that students' ethical knowledge and perceptions of unethical behavior can be measured well using the questionnaire that has been prepared.

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Validity Test

Table 2. Validity Test Results

VARIABLE X	Pearson Correlation	Conclusion
Statement 1	.515 **	Valid
Statement 2	.372 *	Valid
Statement 3	.666 **	Valid
Statement 4	.545 **	Valid
VARIABLE Y	Pearson Correlation	Conclusion
Statement 1	.708 **	Valid
Statement 2	.661 **	Valid
Statement 3	.599 **	Valid
Statement 4	.508 **	Valid

It can be concluded that all statements show a significant correlation ($p < 0.005$ or 0.001), indicating the validity of the relationship between items. The total item correlation is 0.515, indicating a significant positive relationship and instrument validity. Overall, the items in the questionnaire are well-interrelated and valid.

Coefficient of Determination Test (R-Squared)

Table 3. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.506 a	.256	.230	1.375

The coefficient of determination test (R-squared) provides information on how well the regression model explains the variability of the data. With an R-value of 0.506, it shows a moderate positive relationship between the independent variable and the dependent variable. This value indicates that there is a tendency for a significant relationship between the two. The regression model shows that student perception explains about 25.6% of the variability of the dependent variable can be explained by the independent variable (student perception). The rest (74.4%) may be influenced by other factors not included in this model.

Table 4. t-Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

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1	(Constant)	8,899	2.225	4,000	.000	
	STUDENTS_PERCEPTION	.382	.123	.506	3.107	.004

The t-test results show the Sig. (Significance) value is 0.004 ($p < 0.05$), which means there is a significant relationship between the independent variables and the dependent variables. Thus, the main hypothesis (H1), which states that there is a significant positive influence between ethical knowledge and students' perceptions of the unethical behavior of accountants can be accepted.

Discussion

There is a significant positive influence between ethical knowledge and students' perceptions of the unethical behavior of accountants.

The results of the regression analysis show that the coefficient for the variable (Y) of student perception is 0.382 with a significance value of $p = 0.004$. This means that any increase in ethical knowledge is expected to increase students' perceptions of the unethical behavior of accountants. This finding indicates that ethics education can help students understand and evaluate ethical or unethical situations in the context of the accounting profession.

Previous research by Zadeh et al. (2020) found that students with higher levels of ethical knowledge had a better ability to identify and evaluate actions that can be categorized as unethical behavior. This suggests that ethics education provides students not only with theoretical knowledge but also with the practical skills needed to make better decisions in a professional context. In the accounting context, where integrity and transparency are essential, ethical knowledge serves as a foundation for building behavior that follows professional norms and standards.

There is no significant positive influence between ethical knowledge and students' perceptions of the unethical behavior of accountants.

The results of the study showed that the significance value of $p = 0.004$ which is smaller than 0.05. Therefore, H0 is rejected. This shows that it is not true that ethical knowledge does not affect student perception.

If H0 is accepted, then ethics education does not provide a significant contribution to shaping students' attitudes toward unethical behavior. This is contrary to the existing literature. Mulyadi (2002) argues that ethics education in accounting is very important to building integrity and professional responsibility. Without adequate ethical knowledge, students may not be able to identify situations where unethical behavior occurs and how to respond to those situations ethically. The rejection of H0 confirms that ethics education is not only relevant but also crucial in the accounting context.

Conclusion

Based on the results of the research that has been conducted, it can be concluded that ethical knowledge has a significant effect on students' perceptions of the unethical behavior of accountants. This finding confirms the importance of ethics education in accounting to increase students' awareness of ethical behavior. Further research is needed to further explore other factors that may influence this perception and to strengthen the existing results.

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