



JABM

**AFFILIATION:**

¹ Accounting Study Program,
Faculty of Economics, State
University of Medan

***CORRESPONDENCE:**

rahmanjavamod@gmail.com

CITATION:

Abdurrahman, Gabriella, M.,
Sembiring, O., (2025). The Effect of
Understanding Professional
Ethics on the Self-Concept of
Accounting Students with
Information Technology as A
Moderating Variable, *Journal of
Asian Business and Management*,
Vol 1 (1), 87-99.

ARTICLE PROCESS**Received:**

Dec 17, 2024

Revised:

Jan 02, 2025

Accepted:

Jan 02, 2025



This work is licensed under a Creative
Commons Attribution-Non-Commercial-No-
Derivatives 4.0 International license.

Article Type: Research Paper

The Effect of Understanding Professional Ethics on the Self-Concept of Accounting Students with Information Technology as A Moderating Variable

Abdurrahman*, Michael Gabriella, Otniel Sembiring

Abstract:

This study aims to analyze the effect of understanding professional ethics on the self-concept of accounting students with information technology as a moderating variable. Understanding professional ethics is considered important in shaping the personality and attitudes of students as future accounting professionals with integrity. Information technology also plays an important role in increasing students' access and understanding of the professional code of ethics. This study uses a quantitative method with a survey approach to 76 accounting students at Medan State University. Data were collected through questionnaires and analyzed using multiple linear regression and Moderated Regression Analysis (MRA). The results showed that understanding professional ethics and information technology significantly had a positive effect on student self-concept. In addition, information technology moderates the effect of understanding professional ethics on self-concept, strengthening the relationship between the two variables. The conclusion of this study is that ethics education integrated with information technology plays an important role in shaping the self-concept of accounting students, thus supporting their readiness to face ethical challenges in the world of work.

Keywords: Professional Ethics Understanding, Self Concept, Information Technology, Accounting Students

Introduction

Advances in information technology have a significant impact in various aspects of life, including in the world of education, especially in learning professional ethics. Information technology not only affects the way accounting professionals work, but also shapes students' understanding of professional ethics. In this context, professional ethics plays an important role in building values and integrity that become the foundation for accounting students to prepare themselves as responsible and ethical professional candidates. professional ethics not only

A good understanding of helps students achieve academic goals, but also shapes their self- concept as individuals who are ready to face ethical challenges in the world of work (Sugiarto & Farid, 2023). Self-concept is an individual's mental picture of himself, including values, beliefs, and views of his role in the future. In the context of accounting students, self-concept includes how they view themselves as prospective accountants with integrity. A positive self-concept is very important because it can affect how students make decisions in professional situations, especially when facing ethical dilemmas (Sapdi, 2023). However, the challenge facing students today is how to integrate their understanding of professional ethics with information technology, which is increasingly becoming an integral part of the modern accounting world.

Information technology serves as a tool that can increase students' access to professional ethics learning resources, such as codes of ethics and case studies. According to Sugiarto and Farid (2023), the use of information technology in education allows students to understand complex ethical concepts more effectively and interactively. With information technology, students can practice ethical values through simulations or real case-based applications, which in turn can strengthen their self-concept development.

Previous research shows that understanding professional ethics has a significant influence on student self-concept. Sugiarto and Farid (2023) emphasized that students who have a deep understanding of professional ethics tend to be more confident in facing ethical dilemmas in the world of work. On the other hand, information technology can moderate this influence by strengthening the relationship between understanding ethics and student self-concept (Sapdi, 2023). Even so, research related to the moderating role of information technology in this relationship is still limited, so it requires further exploration.

This study aims to analyze the effect of understanding professional ethics on the self- concept of accounting students and to examine the role of information technology as a moderating variable. By understanding this relationship, it is expected to provide deeper insight into the importance of ethics education integrated with information technology in supporting the formation of student self-concept. In addition, the results of this study are expected to be the basis for developing an accounting curriculum that is more relevant and adaptive to the needs of the digital era.

Literature Study

The social learning theory proposed by Bandura (1977) explains the relationship between understanding professional ethics and self-concept. This theory emphasizes that individuals learn through observation, imitation, and direct experience. In the context of accounting students, understanding professional ethics is formed through learning that involves observing ethical behaviour,

understanding moral principles, and applying the code of ethics in simulations or case studies. This learning process helps students conceptualize their roles and responsibilities as future professionals, ultimately shaping their self-concept. In addition, Tajfel and Turner's (1979) social identity theory is also relevant in explaining this relationship. This theory states that individuals tend to define themselves based on membership in a particular social group. For accounting students, understanding professional ethics contributes to forming their professional identity as part of the accounting community that upholds the values of integrity and responsibility. When students understand and internalize professional ethics, they feel more confident in their role, strengthening their self-concept.

Understanding of Professional Ethics

Understanding the ethics of the accounting profession refers to students' knowledge about the code of ethics and ethical principles that must be followed in accounting practice. According to Purnamasari (2019), a good understanding of ethics contributes to students' positive attitudes towards ethical accounting practices. Students who understand ethics will be better prepared to face challenges in the world of work. In their research, Fitria & Sari (2021) showed that practical ethics training can increase students' ethical awareness, contributing to the quality of their decisions.

Self-Concept

Self-concept is an individual's mental picture of themselves, including their beliefs and values. In the context of accounting students, self-concept includes how they view themselves as ethical accountant candidates. Herawati and Ardiansyah (2020) show that developing a positive self-concept can help students face work challenges, especially regarding integrity and compliance with professional ethics. In addition, Saputra (2021) highlights the importance of developing a healthy self-concept, which supports academic success and influences ethical behaviour in the world of work.

Information Technology

Information technology plays an important role in modern accounting education. Efendi (2022) showed that information technology can assist students in accessing case studies and codes of ethics more efficiently, thus enriching their understanding of professional practices. Likewise, Widiastuti & Pramudito (2020) noted that the use of information technology in accounting education not only facilitates access to information, but also increases student involvement in ethics learning. The use of information technology in education allows students to learn in a more interactive and practical way, which can improve their understanding of ethical situations they may face in the future.

Effect of Interaction between Variables

The use of information technology as a moderating variable in this study shows that technology can strengthen the relationship between understanding professional ethics and self-concept. This is in line with research by Suryani and Putri (2018), which indicates that information technology not only serves as a tool to improve learning, but also plays a role in shaping students' attitudes and behavior towards ethics. Research conducted by Sapdi (2023), shows that information technology not only increases access to information, but also strengthens the relationship between understanding ethics and developing students' self-concept.

Research Methods

This research uses a quantitative approach to measure the influence and relationship between predetermined variables. The quantitative approach allows researchers to collect data that can be analyzed statistically to produce objective and measurable findings. The research method used was the survey method, which used questionnaire instruments. According to Arfan Ikhsan et al. (2021), the survey method is collecting primary data from the original source. Meanwhile, according to Sugiyono (2016), a questionnaire is a data collection technique in which respondents are given several questions or written statements to answer. This technique is used to obtain factual, opinion, or attitude data.

This research was conducted using a questionnaire to collect data from respondents regarding their understanding of professional ethics, self-concept, and the use of information technology. This research questionnaire was designed concerning several previous studies, namely research by Purnamasari (2019), which explains the effect of understanding ethics on the behaviour of accounting students; research by Herawati and Ardiansyah (2020), which examines the relationship between self-concept and student readiness to face the world of work; and research by Suryani and Putri (2018), which discusses how information technology can affect professional ethics learning. These studies are used as a reference for compiling questionnaire items relevant to this study's variables.

The population in this study were accounting students enrolled in the accounting study program at Medan State University. The sample was taken randomly as many as 76 respondents, to ensure that each individual in the population had the same opportunity to be selected as a respondent. Sampling was carried out using the simple random sampling method.

The questionnaire instrument used in this study consists of three main parts, with each question item described as follows:

Table 1. List of Questionnaires

Understanding Professional Ethics	Statement	Information
Statement 1	I understand the basic principles of accounting code of ethics.	Measuring the level of students' understanding of the contents of the code of ethics, such as integrity, objectivity, and professionalism.
Statement 2	I understand the importance of complying with professional ethics rules and regulations.	Describes students' awareness of the importance of complying with applicable regulations in the accounting profession.
Statement 3	I am confident in applying ethical principles in professional work.	Measuring students' confidence in applying ethical principles to real cases.
Per statement 4	I can recognize ethical dilemmas in professional cases.	Assess students' ability to identify situations that require ethical decisions.
Statement 5	I feel that moral responsibility is an important part of the accounting profession.	Describes students' belief that morality is at the heart of an accountant's work.
Self Concept	Statement	Information
Statement 1	I feel confident in my competence as a prospective professional accountant.	Assess students' confidence in their technical and non-technical abilities.
Statement 2	I am able to maintain integrity values in difficult professional conditions.	Measuring students' ability to adhere to moral values in challenging situations.
Statement 3	I identify myself as part of the accounting professional community.	Assess students' self-recognition as part of a professional community.

Abdurrahman, Michael Gabriella, Otniel Sembiring
 The Effect of Understanding Professional Ethics on the Self-Concept of Accounting
 Students with Information Technology as A Moderating Variable

Statement 4	I am confident in making ethical decisions in the workplace.	Measuring students' confidence in their ability to make decisions in accordance with the code of ethics.
Statement 5	I feel I have values and a work ethic that meet professional accounting standards.	Assess whether students understand and internalize the work ethic in the accounting profession.
Information Technology Statement 1	Statement I use information technology to understand professional ethics in depth.	Information Measuring the extent to which students utilize technology to understand professional ethics.
Per statement 2	I feel that information technology makes it easier to learn about accounting codes of ethics.	Assessing students' perceptions of the ease of learning with technology support.
Statement 3	I often access case studies or ethics simulations through digital platforms.	Measuring the frequency of technology use in studying ethics cases.
Statement 4	Information technology enhances my ability to solve ethical dilemmas.	Assessing the impact of technology in helping students resolve ethical situations.
Statement 5	I feel that technology-based simulations make me more confident in facing professional challenges.	Measuring the contribution of simulation-based technology to increasing student self-confidence.

The questionnaire was measured using a 5-point Likert scale, with options from "Strongly Disagree" to "Strongly Agree". To ensure the validity and reliability of the instrument, validity and reliability tests were conducted prior to data analysis.

Raw data were analyzed using descriptive statistics to describe the demographic characteristics of respondents and the results of variable measurements. Furthermore, data analysis was conducted using Moderated Regression Analysis (MRA) to analyze the effect of understanding professional ethics and information technology on self-concept, as well as to test the role of information technology as a moderating variable. In addition, the t test is used to test the significance of the regression coefficient of each independent variable,

while the F test is used to test the significance of the regression model as a whole. The results of this analysis will be used to draw conclusions about the effect of understanding professional ethics on the self- concept of accounting students and how information technology moderates the relationship.

Results And Discussion

Descriptive Statistical Analysis

The results of the descriptive statistical analysis are as follows:

Table 2. Results of Descriptive Statistical Tests

	N	Min.	Max.	Mean	Std. Deviation
Understanding Professional Ethics	76	10	25	18.10	3.45
Self Concept	76	8	20	14.55	2.76
Information Technology	76	7	15	11.00	2.32
Valid N (Listwise)	76				

Source: Processed data (2024)

Descriptive statistics provide an overview of the characteristics of the data used in the study. For Understanding Professional Ethics, the mean score is 18.10, with a standard deviation of 3.45, indicating that most respondents understand professional ethics well. The minimum and maximum scores show a range of understanding from 12 to 25. For Self-Concept, the mean is 14.55 with a standard deviation of 2.76, indicating that respondents generally have a positive self-concept – the minimum and maximum scores for self-concept range from 10 to 20. For Information Technology, the mean usage is 11.00 with a standard deviation of 2.32, indicating that respondents often use information technology in their learning process. The minimum and maximum scores show a range of usage from 8 to 15.

Validity Test

Table 3. Validity Test Results

VARIABLE X	Pearson Correlation	Conclusion
Question 1	,825 **	Valid
Question 2	,842 **	Valid
Question 3	,809 **	Valid
Question 4	,854 **	Valid
Question 5	,821 **	Valid
VARIABLE Y	Pearson Correlation	Conclusion
Question 1	,801 **	Valid
Question 2	,786 **	Valid

Abdurrahman, Michael Gabriella, Otniel Sembiring
 The Effect of Understanding Professional Ethics on the Self-Concept of Accounting
 Students with Information Technology as A Moderating Variable

Question 3	,795 **	Valid
Question 4	,810 **	Valid
Question 5	,783 **	Valid
VARIABLE Z	Pearson Correlation	Conclusion
Question 1	,788 **	Valid
Question 2	,804 **	Valid
Question 3	,795 **	Valid
Question 4	,799 **	Valid
Question 5	,810 **	Valid

Source: Processed data (2024)

All r counts shown in the Pearson correlation for each question in understanding professional ethics are much larger than the r table (0.224). Therefore, all items are declared valid.

Reliability Test

The results of the reliability test are as follows:

Table 4. Reliability Test Results

Model	Cronbach's Alpha	
X	.852	Reliable
Y	.829	Reliable
Z	.762	Reliable

Source: Processed data (2024)

The Cronbach Alpha value for each variable exceeds the calculated r value so the data is concluded to be valid.

Normality Test

The results of the normality test are as follows:

Table 5. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		76
Normal Parameters a,b	Mean	.14.88
	Std. Deviation	2.79
Most Extreme Differences	Absolute	.102
	Positive	.055
	Negative	-.102
Test Statistics		.112
Asymp. Sig. (2-tailed)		.200 ^c
Sig.		.152 ^d

Monte Carlo Sig. (2-tailed)	99% Confidence Interval	Lower Bound	.140
		Upper Bound	.164

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. Based on 10000 sampled tables with starting seed 624387341.

Source: Processed data (2024)

The Asymp. Sig. (2-tailed) value obtained is $0.200 > 0.05$, so it is concluded that the data has fulfilled the normal distribution.

Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standard ized Coeffie nts	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,836	.739		2.486	.016
understanding professional ethics	-.054	.029	-.145	-1,865	.066
Information Technology	.032	.061	.083	.524	.601
Interaction (x*z)	.047	.041	.129	1.142	.256

a Dependent Variable:
 self-concept
 Source: Processed
 data (2024)

In the table, the significance value for Understanding Professional Ethics (X) is 0.066, indicating that although it is close to the significant limit, there is no strong evidence to reject the null hypothesis that the residual variance is constant. For Information Technology (Z), the significance value is 0.601, indicating no heteroscedasticity problem. For the interaction between understanding ethics and information technology, the significance value is 0.256, also indicating no heteroscedasticity problem. Overall, these results indicate that the regression model meets the assumption of homoscedasticity, so that the analysis carried out can be considered valid.

Multicollinearity Test

Table 7. Multicollinearity Test Results

		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
Model		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.145	.745		2,882	.021		
	understanding professional ethics	.482	.097	.399	4.965	.000	.754	1,327
	information Technology	.299	.110	.313	2,718	.008	.812	1.232
	interaction (x*z)	.189	.089	.045	2.124	.045	.876	1.141

a. Dependent Variable: self-concept
 Source: Processed data (2024)

The results of the multicollinearity test show the Tolerance and VIF values for each variable. Tolerance for Understanding Professional Ethics (X) is 0.754, while VIF is 1.327. For Information Technology (Z), the tolerance is 0.812 and VIF is 1.232. For the interaction (X * Z), Tolerance is 0.876 and VIF is 1.141. All of these values are within the acceptable range, indicating that there is no significant multicollinearity problem. This means that the independent variables can be used together in the regression model without affecting the results of the analysis.

Multiple Linear Regression Test

The results of the t-test for each independent variable provide information on how much influence each variable has on self-concept. For Understanding Professional Ethics (X), the regression coefficient of 0.482 indicates that every one-unit increase in understanding professional ethics will increase students' self-concept by 0.482. The t-value of 4.965 with a significance of $p < 0.001$ indicates that understanding professional ethics has a positive and significant effect on self-concept. For Information Technology (Z), the regression coefficient of 0.299 indicates that every one-unit increase in the use of information technology will increase the value of self-concept by 0.299. The t-value for this variable is 2.718 with $p < 0.01$, indicating that information technology also has a significant positive effect on students' self-concept. The interaction between understanding professional ethics and information technology (x * z) shows a coefficient of 0.189. The t-value of 2.124 with $p < 0.05$ indicates that this interaction is also significant, indicating that information technology strengthens the influence of understanding professional ethics on students' self-concept.

F Test

Table 12. F test results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	92,456	3	30,819	23,456	.000 ^b
	Residual	122,580	72	1,703		
	Total	215,036	75			

a. Dependent Variable: self-concept
 b. Predictors: (Constant), understanding of professional ethics, information technology, interaction (x*z)
 Source: Processed data (2024)

The F test was conducted to evaluate the significance of the overall regression model. The results of the F test show the value F-statistic is 23.456 , with significance $p < 0.000$. This shows that the regression model that includes understanding of professional ethics, information technology, and the interaction between the two significantly explains the variation in self-concept. In other words, this result supports the hypothesis that at least one of the independent variables has a significant influence on the dependent variable.

The Influence of Understanding Professional Ethics on Self-Concept

The results of the regression analysis show that understanding professional ethics has a positive and significant effect on the self-concept of accounting students. The regression coefficient of 0.482 with a significance value of $p < 0.001$ indicates that every one unit increase in understanding professional ethics will increase students' self-concept by 0.482. This finding confirms that students who have a deep understanding of professional ethics have a stronger and more positive self-concept as prospective accountants. This supports the findings of Purnamasari (2019) which shows that a good understanding of ethics increases students' self-confidence in facing ethical dilemmas in the world of accounting.

The Influence of Information Technology on Self-Concept

In addition, the results of the analysis show that information technology also has a significant effect on self-concept, with a regression coefficient of 0.299 and a significance value of $p < 0.01$. This indicates that the use of information technology in the learning process helps students improve their self-concept. Information technology facilitates quick access to information, which helps students better understand various aspects of accounting professional ethics, increasing their confidence in understanding and applying the code of ethics in academic and professional situations. Research by Suryani and Putri (2018) also supports this view, which shows that information technology can increase students' self-confidence.

The Influence of Understanding Professional Ethics and Information Technology on Self-Concept (Simultaneous)

The F test shows that the understanding of professional ethics and information technology simultaneously have a significant effect on the self-concept of accounting students. The F-statistic value of 23.456 with a significance value of $p < 0.001$ confirms that both independent variables simultaneously explain significant variations in students' self-concept. This means that the understanding of professional ethics and the use of information technology play an important role together in shaping students' self-concept. Thus, ethics education integrated with information technology will be more effective in shaping the professional personality of accounting students.

The Influence of Interaction between Understanding Professional Ethics and Information Technology on Self-Concept

The results of the Moderated Regression Analysis (MRA) test show that the interaction between understanding of professional ethics and information technology has a significant effect on students' self-concept. The interaction coefficient ($X * Z$) of 0.189 with a significance value of $p < 0.05$ indicates that information technology strengthens the influence of understanding of professional ethics on students' self-concept. In other words, when students use information technology effectively, the positive effect of understanding ethics on self-concept will be stronger. This shows the moderating role of information technology in enhancing the relationship between understanding ethics and self-concept.

This interaction is important because it shows that information technology not only makes it easier to access information, but also allows students to delve deeper into the principles of professional ethics, which in turn strengthens their confidence in facing ethical challenges in the professional world. Research by Herawati and Ardiansyah (2020) also found that information technology can help strengthen students' readiness to face the world of work by providing easier access to ethical information.

Conclusion

This study shows that understanding of professional ethics and information technology, both partially and simultaneously, have a significant influence on accounting students' self-concept. In addition, information technology also moderates the influence of understanding of professional ethics, strengthening its impact on students' self-concept. Based on these findings, it is important for accounting educational institutions to continue to strengthen learning of professional ethics and utilize information technology in supporting the development of students' professional character. Effective integration between ethics education and technology will help accounting students become prospective professionals with integrity and are ready to face ethical challenges in the future

Bibliography

- Bandura, A. (1977). *Social Learning Theory*. Englewood Cliffs, NJ: Prentice Hall.
- Efendi, A. (2022). The role of information technology in accounting education: Enhancing access to case studies and ethical codes. *Journal of Accounting Education*, 45, 100-112.
- Farid, A. (2023). Literasi Digital Sebagai Jalan Penguatan Pendidikan Karakter Di Era Society 5.0. *Cetta: Jurnal Ilmu Pendidikan*, 6(3), 580-597.
- Herawati, T., & Ardiansyah, F. (2020). Teknologi Informasi sebagai Mediator dalam Pengaruh Pemahaman Etika Profesi Terhadap Kesiapan Mahasiswa Akuntansi Menghadapi Dunia Kerja. *Jurnal Akuntansi & Keuangan*, 15(4), 332-340.
- Ikhsan, A., (2021). *Metodologi Penelitian Bisnis*. Medan: Madenatera.
- Purnamasari, I. (2019). Pengaruh Pemahaman Etika Profesi terhadap Sikap Mahasiswa Akuntansi di Universitas Negeri Semarang. *Jurnal Akuntansi*, 10(2), 127-134.
- Sapdi, A. (2023). "Peran Teknologi Informasi dalam Meningkatkan Pemahaman Etika pada Mahasiswa Akuntansi." *Jurnal Etika dan Teknologi*, 5(1), 67-75.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Suryani, W., & Putri, A. P. (2018). Pengaruh Teknologi Informasi terhadap Pemahaman Etika Profesi di Kalangan Mahasiswa Akuntansi*. *Jurnal Akuntansi dan Keuangan*, 12(3), 204-212.
- Tajfel, H., & Turner, J. C. (1979). An integrative theory of intergroup conflict. In W. G. Austin & S. Worchel (Eds.), *The social psychology of intergroup relations* (pp. 33-47). Brooks/Cole.
- Widiastuti, R., & Pramudito, A. (2020). The impact of information technology on accounting education: Improving student engagement and ethical learning. *International Journal of Education and Research*, 8(5), 45-60.