

Accounting Students' Moral Development, Ethical Evaluation, and Ethical Intention in Responding to Ethical Cases

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ABSTRACT: This research is a 2x2 experimental research between case study subjects that aims to measure ethical intention and ethical evaluation of accounting students in responding to cases of ethical violations in Indonesia by being grouped based on human moral development according to Kohlberg. Participants were grouped based on Kohlberg's stage of human moral development, namely conventional and post conventional, then asked to respond to cases of ethical violations in Indonesia. The ethical case response is in the form of ethical intention instrument. The manipulation applied in this study is in the form of ethical evaluation of the cognition and psychological conditions of each participant. After doing all series of experiments, participants were asked to do a manipulation check. The participants in this study were accounting students who had taken the accountant professional ethics course. The data analysis used is ANOVA, which aims to compare the significance of the means of each group.

KEYWORDS: Moral Development; Ethical Evaluation; Ethical Intention.

INTRODUCTION

Meanwhile, the stage of moral development according to Kohlberg humans will experience 3 stages, namely pre conventional, conventional, and post conventional. In adolescence who are in college, humans should already be at the post conventional stage of moral maturity which is marked by being able to determine and analyse the actions taken whether ethical or not.

With the conditions of the globalisation era, the attitudes and morals of the younger generation are strongly influenced by the external environment which has an impact on moral maturity and ethical behaviour. Especially accounting students, who must prioritise ethics when they become practitioners so that no party is harmed. Therefore, this study aims to measure the moral maturity of accounting students at Muhammadiyah University of Yogyakarta whether they can respond to cases of ethical violations by prioritising ethical principles or not.

Management accounting is a sub-field of accounting that studies the assessment of the management of a company and how to manage or structure the company's supervisory system. In management accounting, it studies the behaviour of company managers, especially those at the top management level, about how the policies and decisions taken in the company whether they prioritise ethical principles or not. The following is a road map that illustrates the continuity relationship about the focus of the research field: This research relies on Kohlberg's basic theory of Moral development, which explains there are three stages of human moral development, namely pre conventional, conventional, and post conventional. Then, the theory of ethical evaluation which explains that brainstorming about what individuals have done before is in accordance with ethical principles or not can encourage humans to behave ethically in the future or called ethical intention.

RESEARCH METHODS

Research Design

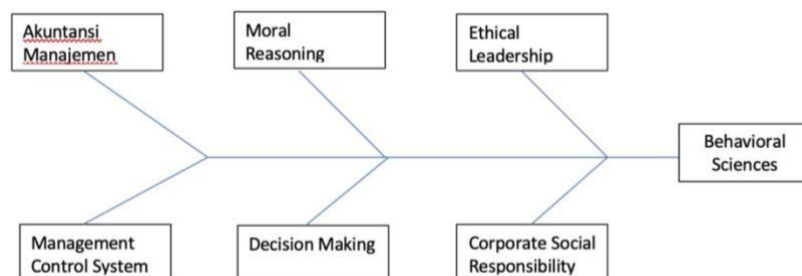
This study is a 2x2 experimental research between subjects with participants are accounting students of Universitas Muhammadiyah Yogyakarta. Previously, participants were grouped based on Kohlberg's stage of human moral development, namely conventional and post conventional, then asked to respond to cases of ethical violations in Indonesia. The ethical case response is in the form of an ethical intention instrument. The manipulation applied in this study is in the form of ethical evaluation of the cognition and psychological conditions of each participant. After doing all series of experiments, participants were asked to do a manipulation check. The data analysis used is ANOVA, which aims to compare the significance of the means of each group.

Data Collection

Data collection was conducted through structured personal interviews, field observations, focus group discussions, and supporting document analysis. The determination of informants in this study was carried out in two stages. The first stage involved the selection

Accounting Students' Moral Development, Ethical Evaluation, and Ethical Intention in Responding to Ethical Cases

of key informants using the purposive sampling method, which was based on certain criteria, such as their involvement in forest reforestation efforts and significant contributions to the development of oil and gas accounting information systems. Key informants in this study also have an important role in reducing the number of victims due to illegal oil well explosions. The second stage includes the identification of supporting informants using the snowball sampling method, which was carried out based on information obtained from key informants. Supporting informants in this study include local government officials and law enforcement officers who are relevant to the problems studied.

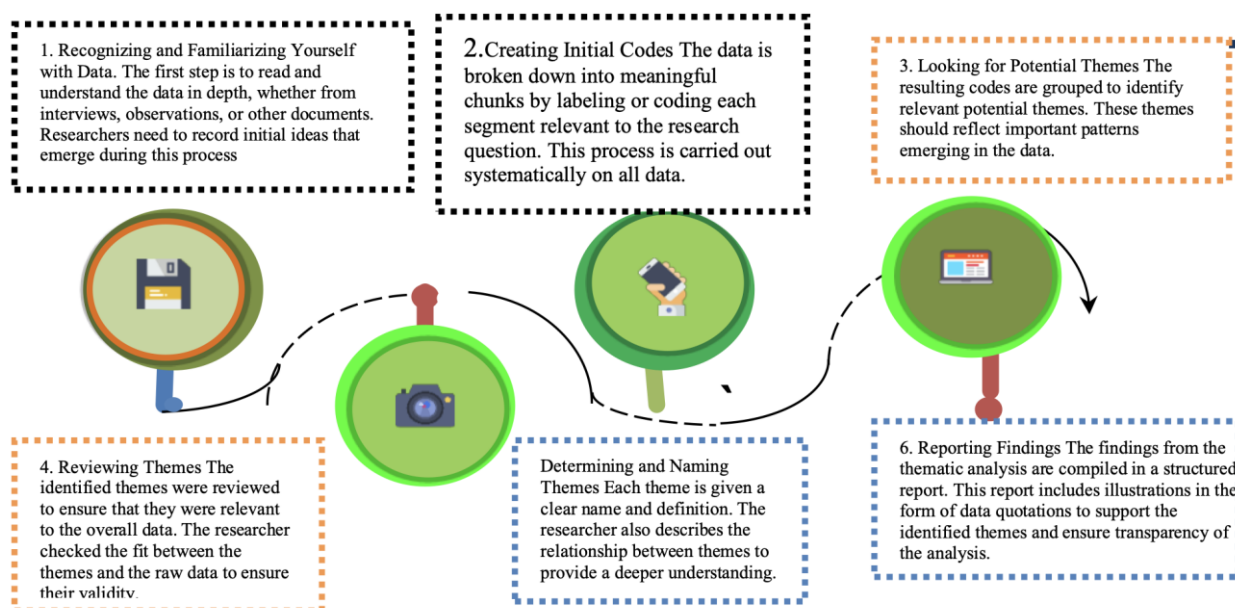


Jati: Indonesian Journal of Applied Accounting, 2024 | 2

Data Analysis

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This study uses thematic analysis to identify, evaluate, and convey the data obtained (Braun & Clarke, 2006). This analysis approach was chosen because of its easy-to-apply and flexible nature, so that it is in line with the characteristics of qualitative descriptive research. The thematic analysis process is carried out through the following stages:



This research has reached the final stage of completion with the output of articles in Copernicus indexed international journals. The following are the results and discussion of this research:

1. Ethical Orientation on Ethics Case Response by Students.

Hypothesis 1 (H1) states that Ethical Orientation has a significant positive effect on the Response to Ethical Cases by Students. Based on the results of the T test, the Ethical Orientation variable takes a beta value of 0.559 and a significant value of 0.00 so that the test results of hypothesis 1 (H1) show that Ethical Orientation has a significant positive effect on the Response to Ethical Cases by Students.

Jati: Indonesian Journal of Applied Accounting, 2024 | 6

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Accounting Students' Moral Development, Ethical Evaluation, and Ethical Intention in Responding to Ethical Cases

2. Understanding the Accountant Professional Code of Ethics on the Response to Ethics Cases by Students

Hypothesis 2 (H2) states that the Understanding of the Professional Accountant Code of Ethics has a significant negative effect on the Response to Ethics Cases by Students. Based on the results of the T test, the variable Understanding of the Professional Code of Ethics for Accountants took a beta value of 0.013 and a significant value of 0.002 so that the test results of hypothesis 2 (H2) show that Understanding the Professional Code of Ethics for Accountants has a significant positive effect on the Response to Ethics Cases by Students. Accountants have a significant positive effect on the Response to Ethics Cases by Students. This means that the better the Understanding of the Professional Code of Ethics for Accountants, the better the Response to Ethics Cases by company students.

3. The Effect of Ethical Orientation and Understanding of the Accountant Professional Code of Ethics on the Response to Ethics Cases by Students

Hypothesis 3 (H3) states that Ethical Orientation and Understanding of the Accountant Professional Code of Ethics have a significant positive effect on the Response to Ethical Cases by Students. Based on the results of the F test, the independent variable Ethical Orientation and Understanding of the Accountant Professional Code of Ethics on the dependent variable, gets a significant value of 0.00. So that the results of hypothesis 3 (H3) test show that Ethical Orientation and Understanding of the Professional Code of Ethics for Accountants have a significant positive effect on the Response to Ethics Cases by Students. This means that the better the Ethical Orientation and Understanding of the Accountant Professional Code of Ethics of the company, the better the Response to Ethical Cases by Students.

The results of this study are relevant to Awalia (2022) and Dianthe et al. (2021) and which state that Ethical Orientation and Understanding of the Professional Code of Ethics for Accountants have a positive influence on the Response to Ethical Cases by Corporate Students.

CONCLUSION

This study aims to examine the effect of Ethical Orientation and Understanding of the Accountant Professional Code of Ethics on Ethical Case Responses by Students. The conclusions in this study are First, there is a significant influence of Ethical Orientation on the Response to Ethical Cases by Students, so that ethical knowledge and good character building are important determinants of students when entering the world of work. Second, there is a significant effect of Understanding the Accountant Professional Code of Ethics on the Response to Ethics Cases by Students, so that there is a need for a comprehensive understanding of the code of ethics for accounting students as a guide in working in the future.

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Accounting Students' Moral Development, Ethical Evaluation, and Ethical Intention in Responding to Ethical Cases

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