

ROLE OF ACCOUNTING STUDENT'S MORAL REASONING AND ETHICAL SENSITIVITY TOWARD UNETHICAL BEHAVIOUR

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Abstract. *This research aims to examine the influence of moral reasoning and ethical sensitivity toward the unethical behavior of Accounting Students. The ethical behaviour is important provision required in the accounting profession to shape perceptions and influence personality of accountant to behave well. Therefore, accounting students need to embrace with ethical aspect as they will pursue the career as accountant in the future. The research is conducted by distributing questionnaires to accounting student at Diponegoro University and come with 200 respondent. The results of this research show that moral reasoning has significant negative influence toward the unethical behavior of accounting students, indicating that the higher moral reasoning can reduce the unethical behaviour. Similarly, ethical sensitivity also has negative effect on unethical behaviour of accounting students. The implication of this study highlight the importance of ethics during the accounting education process and the needs of integrating ethical aspect in the accounting curriculum.*

Keywords: Moral Reasoning, Unethical behaviour, Ethical Sensitivity, Code of Ethics.

1. Introduction

The purpose of this paper is to examine the influence of moral reasoning and ethical sensitivity toward the unethical academic behaviour of accounting students. Accounting profession becoming key player to develop good corporate governance. One main characteristic of accounting profession is the responsibility to act in the public interest, not only to satisfy the needs of an individual client or employer. In acting in the public interest a professional accountant should observe and comply with the ethical conduct. Therefore, ethical behaviour play important role to guard the business integrity.

Ethical behaviour is a very important thing that each accounting profession needs to have. Ethical behaviour support accountant compliance rules toward accountant profession and applied ethics. Considering the important influence of personal characteristics in making an ethical decision, accounting education has a great influence on its role to shape the ethical behaviour of accountant (Khomsiyah and Indriantoro, 1998). This study will be specifically confined in the personal factors that possibly influencing the ethical conduct named moral reasoning and ethical sensitivity. Most of the paper will discuss this issue in the context of unethical behaviour engaged by accounting student during their academic activities.

2. Hypotheses development

Ethical behaviour cannot be influenced only by the business environment. Education environment also affects a personal ethical behaviour. Prospective accountants need to be given a sufficient understanding to the problems of professional ethics that could possibly face in the future. The subjects who contain a moral and ethical teaching are very relevant to be delivered to students. The development in the accounting profession lines has an important role for the ethics of education in Indonesia.

According to Notoatmodjo (2007), a human behaviour is an act or activity of the person who has a very broad expanse, which that could be directly observed, or could not be observed in terms of biological. In terms of the analytical framework, the Human behaviour could be observed either directly or indirectly. There are three domains of development behaviour theory:

- Knowledge is the result of an idea, and this happens after people performed on a specific object and developed their senses. Knowledge or cognitive domain is very important in form of someone's actions (overt behaviour).
- Attitude is a reaction or response from a person toward a stimulus or an object. It concluded the manifestation of an attitude that can't be seen directly, but it can only be interpreted first. Attitude is not an action or activity, but it is an influence of behaviour. The attitude basically has three basic components; such as Belief, the idea and the concept of an object. Emotional life or evaluation of an object, and the tendency to behave.
- Practice as what is mentioned above is an attitude, is a tendency to act (Practically). Attitude does not necessarily manifest into the form of action. For an attitude to become an action, it needs a contributing factor or a condition, such as facilities or infrastructure. Once someone knows a stimulus from an object, they conduct a judgment or opinion on what they know about the object, and the next process expected would be to perform or practice based on what they know or what they considered it is good for them. (Notoatmodjo, 2005).

Attribution theory

Attribution is a cognitive process when someone draws any conclusions about the factors that influence or reasonably toward others behaviour or even itself (Luthans 2005 in Raharjo, 2012). There are two common types of attribution, namely the dispositional attributions that consider a person's behaviour comes from internal factors such as personality traits, motivation or ability and situational attribution which linking a person's behaviour with external factors such as equipment or others social influence (Raharjo, 2012).

Robin (1996) in Zawitri (2009) suggested the attribution theory developed by Fritz Heider this theory suggests that observing the individual behaviour, the observers should determine where the individual behaviour arises whether internal or external. Internally individual behaviour is behaviour that is believed as under natural subconscious of individuals. The external individual behaviour caused by external reason example the compulsion behaviour because of the situation they have.

Theory of Moral Development

The theory of moral development (Cognitive Development Theory / CDT) was first proposed by Kohlberg, focusing on the cognitive development of the structure of reasoning (reasoning) that drives/causes a person to make a moral decision (Januarti and Faisal, 2010). Kohlberg developed his theory by using a cognitive theory of Swiss psychologist Piaget. According to Piaget, there are two processes that underlining the development of a person that is organizing and adjustments. This was stated by Santrock (2002: 44) that "Piaget (1954) believe that we adapt to the two ways: assimilation and accommodation. Assimilation occurs when individuals incorporate some new information into their existing knowledge. Accommodation occurs when individuals adapt into a new information they receive".

In the Kohlberg (1969) cognitive theory of moral development in Raharjo (2012), moral progress can be judged by using a three-level framework that consists of:

- The pre-conventional level, in this stage, individuals make decisions to avoid risks or for personal interest (focus on short-term orientation). In this level, the auditor who is under the influence of social pressure approves of material misstatement in the financial statements if they believe it is best for him.
- The conventional level, in this stage, the individual becomes more focused on the impact of their actions. In situations of ethical dilemma, the individual focus shifted from short-term focus to the orientation into consideration the need to follow general rules and to create good behaviour.

- The post-conventional level, in this level, people focus on the extensively of ethical principles as their personal behaviour guide. At this level, auditors avoid deviant behaviour such as approving material misstatement in the financial statements.

Kohlberg in his theory also states that the stages of moral development are a sequence, which one of the factors cannot enter into the next stage before it gets through the previous stage (Gaffikin and Lindawati, 2012). The stages of moral development are very important for an auditor because it can directly affect how auditors consider and resolve moral dilemmas. The moral reasoning principal such as objectivity and independence could be increased a professional responsibility, as well as a direct impact on audit quality (Dellaportas, 2005: 47).

Ethical theory

In many ways, the discussion of ethics cannot be separated from the discussion of morals. Suseno (1987) revealed that ethics is a philosophical or critical thought based on fundamental and moral views. Citing the opinion of Karl Barth, Madjid (1992) revealed that the ethics (ethos) is proportional to the moral (mos), which embraces both on a philosophy of habit (sitten). “*Sitte*” in German word denoting the mode (mode) of human behaviour, a constancy (Persistence) of human action. Research by Takuya Sawaoka at Stanford University found that a “moral spillover” in which the moral development of other is strongly influenced by unprincipled actions of individuals. Therefore, generally ethical or moral is philosophy, science or discipline of other modes of human behaviour or the constancy of the human action. In researching on accounting ethical issues, generally, many types of research on ethics accounting issues avoid a discussion on the philosophy of right wrong and good or bad choice. But they are more focused on the ethical or unethical behaviour of accountants based on whether they comply with the code of ethics profession or not (Adams, 1994). Ethics is generally defined as the study of the contents (conduct) that systematically based on the principles of moral development, reflecting the choices and as a standard on something right and wrong (Adams, 1994).

Accountants Professional Ethics

Based on the International Federal of Accounting (IFAC) Code of Ethics, the terms of ethics in some accountant’s organization, based on the basic principles that manage the actions/behaviour of personal accountants in performing their professional duties. In Indonesia, the principles of professional behaviour are not specifically defined by Ikatan Akuntan Indonesia but considered inspiring by Indonesian accountant behavioural code. Those ethic principles that are the foundation of professional ethical behavior are (1) integrity, (2) Objectivity, (3) Independence, (4) Trust, (5) Technical standards, (6) Professional ability, and (7) Ethical conduct (Arens and Lobbecke 1998:81). Sudibyo (1995) in Khomsiyah and Indriantoro (1998) states that the Accounting Education world has an enormous influence on the Ethics behaviour of Auditors.

The effect of moral reasoning towards unethical accounting student behavior

Al-Fithrie (2015) research showed that the Moral Reasoning had a positive and significant effect on Ethical Conduct Accounting Students result. Moral Reasoning is one of the individual factors owned by an accountant to give some perception to the related event around so that it could be assessed whether it is ethical to act or not. The hypothesis submitted is:

H1: There is a negative effect of Moral Reasoning impact on unethical Behaviour of Accounting Students.

The influence of ethical identity towards unethical behaviour of accounting student

Ethical Sensitivity is a level of sensitivity toward the ethical values that exist. Besides having a Moral Reasoning, students should have a high ethical sensitivity, because the performance of an accountant is strongly influenced by the level of ethical sensitivity the personals had. The possibility to make ethical digression for Accountants who have a high level of ethical sensitivity is small; meanwhile, accountants with the low level of ethical sensitivity had a greater possibility to ethical irregularities than the accountant with a high level of ethical sensitivity. The performance of the

accountant is indirectly voted by the community, including students, especially accounting students who will become the successor for the next generation of the accounting profession in the future.

The information about unethical behaviour or ethical violations of accountant profession such as Enron case (2001) became an example of violations of the code of professional conduct that has been studied by college students. Students who have a high level of ethical sensitivity, they would take a lesson from the cases and tend to avoid similar cases. They will have a good perception to the accountant who does not deviate from the ethics, while students who have a low level of ethical sensitivity, lessons in professional ethics would just be the wind, and it is possible they will be copied from the existing case.

Research by Febrianty (2010) showed that the Ethical Sensitivity had a positive effect on accounting ethical behavior in college Students. Another study by the Al-Fithrie (2015) showed that the Ethical Sensitivity had a positive and significant effect on Ethical Behaviour of Accounting Students. Ethical Sensitivity also one of the individual factors owned by Accounting students to form a correct perception of a related event, so it can be concluded that the incident is neither ethical or not. So the hypothesis submitted is:

H2: There is a negative effect of the Ethical Sensitivity towards Unethical Behaviour of Accounting Student.

3. Research Methods

Dependent Variables

Unethical behaviour of accounting student is the dependent variable (Y). Unethical behaviour of accounting student is their attitudes related to performing duties as a future accountant, whether in compliance toward the rules, moral principles, applicable law, and complied with the standard code of ethics profession. Unethical behaviour of Accounting Students measured by questioning their opinion about the action that should be taken by someone (the decision makers) in the presented scenarios by researchers, associated with unethical behaviour that occurs as a conflict of interest, tax evasion, purchase insiders, professional secrecy, and payment back.

Independent variables

In this study, there are two independent variables, namely Moral reasoning and ethical sensitivity. Moral Reasoning (X1) is the personal ability to be able to decide social-moral issues in complex situations by assessing the advance of social values and the action they should take. Moral reasoning is the basic concept of the individual to analyze social-moral issues and the basis of their decision-making and action (Noviardy, 2014). Various studies used a response to the dilemma to identify the moral level, (Kohlberg, 1975). Kohlberg used Moral Judgment Interview (MJI). Kohlberg moral approach became the basis development of the Defining Issues Test (DIT) that has been used about 25 years to measure the development of moral reasoning (Rest et al., 1999). The DIT developed by Rest consists of six ethical scenarios: 1) the Escaped Prisoner, 2) the Doctor's Dilemma, 3) Heinz and the Drug, 4) the Newspaper, 5) Student Take Over and 6) Webster. Rest (1986) also perform these six ethical scenarios on the short form. Rest explained that this short form 12 has a high P-score correlation with six scenarios of 0.93 using 160 subjects and 0.91 with 1,080 subjects. The three scenarios included in the short form are, the Escaped Prisoner, Heinz and the Drug and the Newspaper. This study uses one of the scenarios and modifies the story by changing the name of figures more familiar to the respondent. This is done so that respondents can more easily understand the scenario so that the response to the question remains as expected in DIT. (Rest, et al., 1999a, p. 8).

The DIT1 research follows four basic ways of Kohlberg's approach. It (a) emphasizes cognition (in particular, the formation of concepts of how it is possible to organize cooperation among people on a wide scope society); (b) promotes the self-construction of basic epistemological categories (e.g., reciprocity, rights, duty, justice, social order); (c) portrays change over time in terms of cognitive development (i.e., it is possible to talk of "advance" in which "higher is better"); and (d) characterizes

the developmental change of adolescents and young adults in terms of a shift from conventional to post-conventional moral thinking (Rest, Narvaez, Bebeau, & Thoma, 1999). However, "neo-Kohlbergian approaches" (i.e., it is based on these starting points, but it has some modifications in theory and method, Bebeau (1999). This study using DIT2 which development model of DIT1 that improved validity enhanced input reliability checks, and yields better trends. DIT1 did several checks in participant reliability; the usefulness of having some sort of check for participant reliability has been described (Rest, Thoma, & Edwards, 1997). Nevertheless, with DIT2, we reconsidered our particular method of checking for participant reliability, especially because such large percentages (typically over 10%) of samples using DIT1 are discarded for questionable participant reliability. (Maybe in our zeal to detect bogus data, we threw out too many participants) (James R. Rest and Darcia Narvaez, Stephen J. Thoma, Muriel J. Bebeau). DIT2: Devising and Testing a Revised Instrument of Moral Judgmental.

Based on these indicators developed research statement, the scale of measurement used is a 1-5 Likert scale. The questionnaire used in this study is a modification of the DIT-2 sample story questionnaire by (Rest, et al., 199b).

Ethical Sensitivity (X2) is the ability to determine the basic nature of decision making whether the decision is accordance with the applicable ethics or not. Darcia Narvaez (2001) has operationalized ethical sensitivity to include seven sets of skills that operate in more general level. These ethical skills have guided Ethical Sensitivity Scale (ESS) instrument to development work. This study using the Narvaez's operationalization of ethical sensitivity used ESSQ (Narvaez, 2001) to scale the pupils' orientations on ethical issues. The ESSQ measures following seven dimensions of ethical sensitivity:

- Caring by connection to other.
- Generating interpretations and options.
- Identifying the consequences of actions and options.
- Preventing social bias.
- Reading and expressing emotions.
- Taking the perspectives of others.
- Working with interpersonal and group differences

Population, Sample, and Sampling Technique

The population of this study was all students of accounting class 2013-2016 on the University of Diponegoro. This study uses the Non-Random Samples, by using purposive sampling with some criteria. First, respondent must be an active student enrolled in the accounting program at Diponegoro University. Second, the students already take the subject of Auditing I and Auditing II classes. The data was collected through the questionnaire distributed into targeted accounting student

The sample used in this study uses Slovin formula. This method was done in the Ramadhani research (2014), using the formula of $n = N / (1 + N e ^ 2)$, in order to obtain the number of samples should be taken as many as 200 samples. Results of the questionnaire will be figures, tables, statistical analysis, and description and conclusion of the study. The goal of the questionnaire is to obtain information that is relevant to the purpose of the survey and to obtain information with the highest reliability and validity possible.

Methods of Analysis

This research uses Causal research in order to test the hypotheses about the influence of independent variables on the dependent variable. The method of analysis is determined based on empirical models with multiple regression to test the level of probability of occurrence of the predicted dependent variable with the independent variable. The coefficient of independent variables describes the contribution of a factor. A positive coefficient means that the independent variable increases the probability outcome, while a negative coefficient means that the independent variables reduce the probability outcome. While a large coefficient means that a factor greatly affects the outcome

probabilities, while the coefficient of which is close to zero means that a small effect on the result of factors probability.

4. Finding and Discussion

4.1. Descriptive Statistics

Before a further discussion, the researchers will display table 4.1 which is the statistics descriptive of research variables.

Table 4.1 Descriptive Statistic

Variable	N	Range	Min.	Max.	Mean	Std. Deviation
Unethical Behaviour (Y)	200	4	1	5	4.1729	.7788
Moral Reasoning (X1)	200	4	1	5	4.9875	.4568
Ethical Sensitivity (X2)	200	4	1	5	4.0234	.7787

Unethical Behaviour (Y) variable shows the average value of 4.1729 with minimum values of 1 maximum value of 5 and standard deviation of 0.7788. It indicates that the mean value of unethical is relatively high. The mean value of Moral Reasoning (X1) variable shows 4.9875 that classified as high category also. Meanwhile, Ethical Sensitivity (X2) variable shows the average value of 4.0234 that fall under moderate to high category.

Table 4.2. Multiple Regression Test

Model	B	Std. Error	t	Sig.
(constant)	7.261	3.801	1.910	0.261
X1	-0.129	0.121	1.070	0.009
X2	-0.031	0.132	0.736	0.000
R ²	: 0.677	F-Value: 12.373		
AdjustedR ²	: 0.681	Sig F: 0.005		

4.2 Hypothesis Testing

The Effect of Moral Reasoning toward the Unethical Behaviour of Accounting Students

Moral Reasoning is an effort to solve moral problems by using some common sense. This logical thinking would be able to understand well the problems faced before deciding the problem-solving that should be taken. Same as Accounting Students, when they have to face the various cases of ethical violations committed by accountants, they will have Ethical Behaviour toward the problem. Accounting students with high morality reasoning in providing Ethical Behaviour of ethical breach cases will base the accountant's behaviour on moral principles. Otherwise, Accounting Students with low morality reasoning tend to ignore moral principles and giving some unethical behaviour act over ethical offense cases.

The results of Al-Fithrie research (2015) showed that moral reasoning has a negative and significant effect on the unethical behaviour of accounting students. Moral Reasoning is one of the individual factors that accounting student had to provide related perception toward Events that occur in such environment, so it could provide an assessment whether the incident is an ethical action or not.

The results of this study support the theories above. Probability value indicates $0,009 < 0,1$, then it can be concluded that Moral Reasoning has significant effect toward the unethical behaviour of accounting student. Students can't be separated from situations that require them to decide a judgment or moral opinion, that is related to whether particular behaviour can be done or not.

The Influence of Ethical Sensitivity toward Unethical Behaviour of Accounting Students

Ethical sensitivity is the level of sensitivity toward ethical values. In addition to having moral reasoning, accounting students as the candidate of future accountants should also have a high level of ethical sensitivity, because the performance of accountant profession is strongly influenced by the level of Ethical Sensitivity they have. Accountants with a high level of ethical sensitivity had a small possibility to do ethical aberrations, while accountants who have low levels of ethical sensitivity had a possibility to make a larger ethical deviation. The performance of the accountants has received an indirect assessment from the community including students, especially accounting students who will become the next generation of the accounting profession in the future.

The information about the unethical behaviour of accountants or ethics violation such an Enron's case is an example of a violation of professional codes of ethics that have been studied by students in college. Students who have high levels of Ethical Sensitivity, they will take lessons from existing cases and tend to avoid similar cases. They will have good perceptions toward accountants who do not deviate the ethical conduct, meanwhile, the students with low levels of Ethical Sensitivity, attend to ignore the lessons of professional ethics they learn in college, and even follow up the recent mistake that irresponsible accountant profession did in the past.

The research done by Febrianty (2010) shows that Ethical Sensitivity has a positive effect on the Ethical Behaviour of Accounting Students in Higher Education. Another study by Al-Fithrie (2015) shows that Ethical Sensitivity has a positive and significant effect on the Ethical Behaviour of Accounting Students. Ethical Sensitivity is also one of the individual factors owned by Accounting students to form correct perceptions of existing events to draw the conclusion that whether the incident is due to ethical matter or not.

The result of probability value $0.000 < 0.1$ this study indicated its support for theories above. The result concluded that Ethical Sensitivity significantly influences to the Unethical Behaviour of accounting students. Every student needs to have ethical sensitivity to be able to realize an ethical value on the ethical decision as they learn on lectures in the college school.

The Influence of Moral Reasoning and Ethical Sensitivity toward the Unethical Behaviour of Accounting Students

Kode Etik Profesi Akuntan (code of ethics) has been agreed upon an accounting profession member in Indonesia. Code of ethics defined as the pattern of rules, procedures, signs, and ethical guidelines of accounting profession around their work activity. Code of ethics is a pattern of rules or ordinances of code conduct. The purpose of the professional code of ethics itself is to provide the best service to the user. Code of conduct existence will protect unprofessional acts. Professional code of ethics is an ethical order that has been agreed upon a particular group. However, the ethical code of the accounting profession acts as a guideline of attitudes, behaviour, and deeds in carrying out duties as the accounting profession. With the *Kode Etik Akuntansi* own by accounting, it could be balancing the negative aspects of the accounting profession so that the code of ethics could show a moral direction for the accounting profession and also ensures the moral quality of the accounting profession in the eyes of the public.

Code of ethics function is to organize the members of the profession to behave based on the established rule and accordance procedure available, so what they do doesn't harm others. Code of ethics affects toward the individual personals. Individual personal characteristics such as Moral Reasoning and Ethical Sensitivity will influence people on making an ethical decision. Moral and ethics are owned by someone who had awareness over how the importance of behaving according to existing rules and the value that considering as a good value, so that could form as good habit when it's done continuously. The importance of self-awareness toward ethical behavior are varies between individuals. The ability to aware of ethical values in making decision process is called the Ethical Sensitivity. Meanwhile, Moral Reasoning attempt to solve moral problems using the sound of logic.

The results of this study support the theories above. This indicated by the probability value that $0,005 < 0,1$ then it can be concluded Moral Reasoning and Ethical Sensitivity have a simultaneously significant effect toward the unethical behaviour of accounting student. Both are interconnected and

affect the code of ethics that contains the require rules and behave accordance with established ethical standards.

5. Conclusion

Based on the finding of this research, it can be concluded that moral reasoning has a negative influence to the unethical behavior of accounting students, indicating that the better moral reasoning that accounting student had in the way of toward ethical problem, the less unethical behaviour that they had to carry on the accounting profession duty. In addition, ethical sensitivity also has negative influences toward the unethical behaviour of accounting students, indicating that the better ethical sensitivity making toward the ethical problem, the less unethical behaviour. Briefly explained that the student is inseparable from situations that require him to decide a judgmental or moral opinion that is related to whether or not a particular behaviour can be done. Every student must have sensitivity to ethics, especially on the students because they acquire lessons about ethical behaviour in college school.

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