

**THE EFFECT OF ETHICAL ORIENTATION AND ETHICAL EDUCATION ON THE PERCEPTION OF UNETHICAL BEHAVIOR OF ACCOUNTING STUDENTS****Aryani Intan Endah Rahmawati**

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[aryani.rahmawati@iain-surakarta.ac.id](mailto:aryani.rahmawati@iain-surakarta.ac.id)**Abstract**

*Many cases of accounting fraud in Indonesia occur in public, private companies, and even accounting firms. These cases have eroded public confidence in the accounting profession. Lack of implementation of professional ethics has been studied extensively as the cause of these frauds. This requires the cultivation of ethics since they were in college. This requires the cultivation of ethics while accounting students are still studying in university. The perception of students as future leaders can provide employers with information on how they will make ethical decisions when faced with similar situations in the business world. Ethical orientation and ethical education were investigated as factors influencing the ethical perception of accounting students using a survey method. The interaction of the two was also investigated and resulted in the finding that students who were idealistic and received ethics education had lower perceptions of unethical behavior than students who were relativist and did not receive ethics education. Additional analysis showed that gender had no effect on students' ethical perceptions.*

**Keywords:** *ethical orientation, ethics education, ethical perception, accounting students*

**1. INTRODUCTION**

Cases of accounting fraud involving various parties have occurred in Indonesia in recent years. The perpetrators are not only from public and private sector companies, but also involve the Public Accounting Firm (KAP) which is supposed to be the party to prevent scandals. An example is the case of manipulation of financial statements by PT Garuda Indonesia with KAP Tanubrata, Sutanto, Fahmi, Bambang, and Partners and PT Jiwasraya with KAP PricewaterhouseCoopers (Kampai, 2020). The two KAPs made negligence in recording and reporting financial statements.

In addition, Indonesia also ranks first for the most fraud cases in the Asia Pacific area in a 2019 survey conducted by an anti-fraud professional organization (ACFE, 2018). The COVID-19 pandemic has also increased the percentage of fraud in companies. A survey conducted by one of the KAPs in Indonesia found that the COVID-19 pandemic caused an increase in fraud in 80% of the respondent organizations studied (RSM, 2020). This is because not all organizations are able to deal with rapid changes related to supply chain problems to the limited mobility of workers.

The various accounting frauds above both place accountants as those who do it the most. In fact, the public relies heavily on financial information produced by accountants for adequate decision making (Okougbo et al., 2021). These scandals lead to the presentation of incorrect facts and figures, causing a decrease in public confidence in the accounting profession (Nazaruddin et al., 2018).

The lack of implementation of professional ethics has been widely studied as the main cause of accounting fraud cases (Martinov-Bennie & Mladenovic, 2015; Costa et al., 2016; (Azhar et al., 2019). Ethics is needed to face various challenges and ethical dilemmas that are often encountered in the workplace (Atakan et al., 2008). This is because there are many opportunities to violate ethics, one of which is the change in accounting standards to IFRS (international financial reporting standards). While the new standard is based on principles that rely heavily on accountants' judgment, this will complicate the identification and ethical violations, so it is necessary to prepare accountants since they were students (Cote et al., 2013).

Students as future leaders will play an important role in shaping the ethical environment (Nga & Lum, 2013). This understanding of the perceptions of future

leaders will provide good lessons for employers (Bhatt & Bhatt, 2013) about the ethical standards of applicants they want to hire (Azhar et al., 2019). In addition, these student perceptions can also provide employers with information on how they will make ethical decisions when faced with similar situations in the business world (Zager et al., 2019). The study of students' ethical perceptions is much more relevant for predicting future trends (M. Selvalakshmi & P. Mutharasi, 2017).

Ethical perception is a guide used by individuals to interpret right or wrong ethical principles (Maggalatta & Adhariani, 2020). This perception is an assessment that can lead to unethical practices (M. Selvalakshmi & P. Mutharasi, 2017). The ethical perception raised in this study is the student's perception of unethical behavior.

One of the factors that can influence ethical perceptions is ethical orientation, which is a guide for decision-making and behavior when faced with ethical issues (Malagueño et al., 2019). Ethical orientation is divided into two, namely idealism and relativism. Idealistic individuals are more prone to feeling guilty so they are able to control their behavior. On the other hand, relativist individuals can justify unethical decisions and can neutralize their guilt (Arli & Leo, 2017). Idealistic students will have lower ethical perceptions of unethical behavior than relativist students

Ethics education is also an external factor that influences students' ethical perceptions. Ethics education can provide guidance to students on how to deal with and analyze ethics in real business (Nadaraja & Mustapha, 2017). Ethics education can also provide a basis for awareness of ethical behavior, identify ethical problems, and resolve ethical dilemmas (Şengür, 2017). Students who receive ethics education will have lower perceptions of unethical behavior than students who have never received ethics education.

This study examines the effect of ethical orientation and ethics education on students' perceptions of unethical behavior. In addition, the interaction of these two variables was also examined for their effect on students' perceptions of unethical behavior. Differences in students' perceptions of unethical behavior were also tested by gender as an additional analysis. This is because more and more women are working and occupy top-level positions in the workplace (Ghazali & Ismail, 2013).

This study uses an online survey method to collect data on students' ethical perceptions. Data on student perceptions of 157 were successfully processed and produced several findings. Ethical

orientation significantly influences students' ethical perceptions, while ethics education does not. However, these two factors interact to influence ethical perceptions, where students who are idealistic and receive ethics education have lower perceptions of unethical behavior than students who are relativist and do not receive ethics education. Additional analysis showed that gender had no effect on students' ethical perceptions.

### **1.1.Literature Review and Hypotheses Development**

Ethical perception is a critical judgment that can lead to a decision to behave ethically or not (M. Selvalakshmi & P. Mutharasi, 2017). This perception can be shaped by individual and organizational factors (Costa et al., 2016). Individual factors are factors that are inherent in oneself, such as age, gender, ethical orientation, etc. While organizational factors are factors related to the environment, such as the influence of the work environment, corporate culture, education, etc.

Organizational behavior cannot be formed without shaping employee behavior. One way to achieve this is to inculcate ethics while they are still students in business schools (M. Selvalakshmi & P. Mutharasi, 2017). Students' perceptions of ethics can provide information about how they will make ethical decisions when dealing with ethical dilemmas in the workplace (Zager et al., 2019). This information is also important to anticipate unwanted behavior in the future when they become business leaders (Fantazy & Abdul Rahim A. Al Athmay, 2014).

Individual factors in the form of ethical orientation and organizational factors in the form of ethical education will be examined for their influence on students' ethical perceptions. Differences in perceptions based on both types of orientation and gender will also be examined as additional analyses.

#### **1.1.1. Ethical Orientation and Ethical Perception**

The main rationale for studying ethical orientation is the ability to explain differences in individual ethical judgments (Barnett et al., 1994). This ethical orientation is also related to how individuals think about ethical issues and ethical decision making (Clouse et al., 2017). There are two types of ethical orientation, namely idealism and relativism. This division illustrates that in general people take certain attitudes towards ethics and the attitude taken will affect their judgment (Forsyth, 1980).

Individuals who have an idealistic ethical orientation use moral absolutes to make judgments (Forsyth, 1980). This individual will involve a deep

emotional process so that he is prone to feeling guilty. This leads to behavioral control over themselves (Arli & Leo, 2017). Moral idealism increases ethical sensitivity, ethical judgment, and individual intentions in making ethical decisions (Obloh et al., 2020).

On the other hand, individuals with a relativism orientation reject moral rules and assume that the morality of actions depends on certain situations (Forsyth, 1980). As a result, they can justify unethical decisions that can neutralize guilt (Arli & Leo, 2017). Moral relativism also obscures ethical sensitivity, biases ethical judgments, and encourages unethical decision making (Obloh et al., 2020).

Idealistic students will follow general moral rules and do not justify unethical behavior. In contrast, relativist students are more tolerant in assessing unethical behavior, because they base their judgments on certain situations. As a result, their perceptions will be different, where idealistic students will have lower perceptions of unethical behavior than relativist students.

The results of Forsyth's (1980) research found that ethical orientation could predict differences in individual moral judgments. The results of Chan & Wahat (2018) research find that ethical orientation has a significant effect on managers' attitudes to ethical behavior. Obloh et al., (2020) found that accountants with an idealistic orientation have higher ethical sensitivity and judgment to make ethical decisions than relativist accountants. Idealist accountants in this study tend to make ethical decisions, while relativist accountants do not. Idealist accountants also have higher ethical judgments than relativist accountants (Ismail & Rasheed, 2019).

H<sub>1</sub>: Ethical orientation affects students' perceptions of unethical behavior, where idealistic students have lower perceptions than relativist individuals.

### 1.1.2. Ethical Education and Ethical Perception

Ethics education is one of the most widely discussed factors as a way to prevent various accounting frauds. Students as future leaders should be introduced to accounting education while still at university. Universities are institutions of change and have an ethical climate that can influence the ethical behavior of their students (Edurne et al., 2017). The university's mission should be not only to cultivate technical skills, but also to increase ethical sensibility (Costa et al., 2016).

Ethics education cannot teach moral values or fairness, but at least it can increase awareness of ethical issues (Şengür, 2017). Ethics education also enhances students' ability to solve ethical dilemmas with minimal harm. Students who receive ethics

education have at least a higher ethical sensitivity and awareness than students who have not. If faced with unethical behavior, these students will have lower perceptions than students who have never received accounting education.

The results of the research by Azhar et al., (2019) stated that there are differences in ethical perceptions of students who have received ethics education and those who have not. Students who have received ethics education have higher ethical behavior than those who have not. Students in the Aldarabseh (2019) study also had higher ethical values when they had completed ethics education than students who had not.

H<sub>2</sub>: Ethics education affects students' perceptions of unethical behavior, where students who have received ethics education have lower perceptions than students who have never received it.

### 1.1.3. Ethical Orientation, Ethical Education, and Ethical Perception

Students' ethical perceptions are influenced by internal and external factors. Internal factors are ethical orientation consisting of idealism and relativism, while external factors are whether or not they have received ethical education. This study integrates these two factors to see the effect of each type of internal and external factors on students' ethical perceptions.

Ethical orientation is a set of beliefs, attitudes, and values that provide individuals with a framework for considering ethical dilemmas (Barnett et al., 1994). Idealistic individuals will obey general moral rules than relativist individuals who are more basing on certain situations when facing ethical dilemmas. Idealistic students will have lower ethical perceptions than relativist students when faced with unethical behavior.

Students are also influenced by the beliefs and attitudes held by their families, but ethics education has a tendency to change ethical sensitivity and behavior (Azhar et al., 2019). Students who have received ethics education will have a higher ethical sensitivity than those who have not. These students will have lower perceptions of unethical behavior than students who have never had them.

If the types of ethical orientation variables and ethical education are interacted, it will produce differences in each category of variables. Idealistic students who receive ethics education will have ethical sensitivity and adherence to general rules. If faced with unethical behavior, they will have a lower perception (dislike) than relativist students who have more tolerance for unethical situations. These

relativist students' perceptions of unethical behavior are high and will increase if they have never received ethics education.

H<sub>3</sub>: Students who are idealistic and have received ethics education will have lower perceptions of unethical behavior than relativist students who have never received ethics education.

## 2. RESEARCH METHODS

The research data was taken using an online survey on 157 accounting students in Central Java and DIY. Questionnaire in the form of a case scenario in the research of Parsa & Lankford (1999) was used to measure perceptions of unethical behavior. The Forsyth (1980) questionnaire was used to measure the ethical orientation (relativism and idealism) of students. Five people were excluded from data processing due to incomplete data required. The data analysis technique used multiple regression analysis and independent test.

### 2.1. Variable Operational Definition

The independent variables in this study are ethical orientation and ethical education. Ethical orientation is a set of beliefs, attitudes, and values that are used in dealing with ethical dilemmas and to distinguish right from wrong (Barnett, Bass, dan Brown 1994; Chan dan Wahat 2018). A 20-question survey from Forsyth (1980) was used to distinguish students who had a tendency towards idealism or relativism. The ethics education variable is measured by the question of whether students have received ethics courses or not.

The dependent variable in this study is ethical perception. Ethical perception is an interpretation of ethics which will later be used as an individual guide for making right or wrong decisions (Alleyne & Persaud, 2012). Students' ethical perceptions were assessed from the Parsa dan Lankford (1999) case questionnaire. Students were asked to select their perceptions on a Likert scale of one to four, where one indicated a perception of strongly disagree and four strongly agreed on unethical behavior. Students who have lower average scores, these students have low/negative perceptions of unethical behavior.

## 3. RESEARCH RESULT AND DISCUSSION

### 3.1. Research Result

Two Way ANOVA is used to process data and to show the effect of each variable on the dependent variable. The first hypothesis predicts that ethical orientation affects students' perceptions of unethical behavior. Statistical findings show support for H1 ( $F = 67,740$ ,  $p < 0.05$ ) which means that ethical orientation affects students' perceptions of unethical behavior.

Table 1  
ANOVA Hypothesis Testing

| Source                               | Type III Sum of Squares | df  | Mean Square | F        | Sig. |
|--------------------------------------|-------------------------|-----|-------------|----------|------|
| Corrected Model                      | 153.935 <sup>a</sup>    | 3   | 51.312      | 5.108    | .002 |
| Intercept                            | 73066.062               | 1   | 73066.062   | 7273.052 | .000 |
| Ethics Education                     | 3.694                   | 1   | 3.694       | .368     | .545 |
| Ethical Orientation                  | 67.740                  | 1   | 67.740      | 6.743    | .010 |
| Ethics Education*Ethical Orientation | 40.402                  | 1   | 40.402      | 4.022    | .047 |
| Error                                | 1537.059                | 153 | 10.046      |          |      |
| Total                                | 116198.000              | 157 |             |          |      |
| Corrected Total                      | 1690.994                | 156 |             |          |      |

Additional analysis was conducted to find out which type of ethical orientation was more likely to lead to the perception of unethical behavior.

Figure 1  
Interaction between Ethical Orientation and Ethical Education

Table 2  
Differences in Average Ethical Orientation to Ethical Perception

| Ethical Orientation | N   | Mean  | Std. Deviation | Std. Error Mean | Sig. (2-tailed) |
|---------------------|-----|-------|----------------|-----------------|-----------------|
| Idealism            | 121 | 26.55 | 2.989          | .272            | .001            |
| Relativism          | 36  | 28.53 | 3.821          | .637            | .006            |

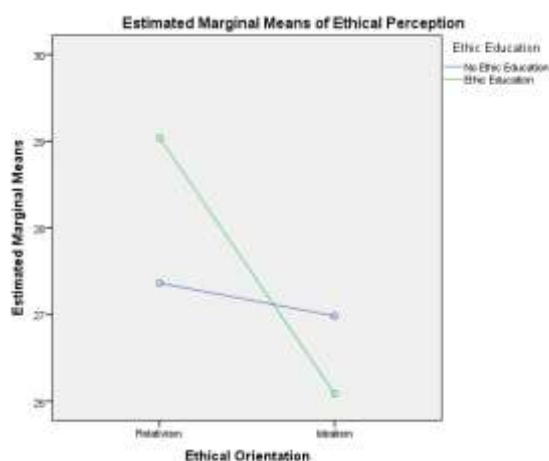
Table 2 shows that the average student perception of unethical behavior with an idealism orientation is lower than those with a relativism orientation. This means that idealistic students show a lower tendency to behave unethically than relativist students.

Ethics education was found to have no effect on students' perceptions of unethical behavior ( $F = .368$ ,

$p < 0.05$ ), which means that ethical orientation affects students' perceptions of unethical behavior. This means that students have the same perception of both students who have taken ethics education and those who have not.

The interaction between the two variables on student perceptions was also examined. The results show that ethical orientation and ethical education together have an effect on students' perceptions of unethical behavior ( $F = 4.022$ ,  $p < 0.05$ ). An illustration of the interaction is used to see further the effect of each variable.

Based on Figure 1, it can be seen that the two



independent variables interact with each other, where idealistic students and have received ethics education have lower perceptions of unethical behavior than relativist students who have never taken ethics education. This indicates that there is a greater tendency to behave ethically in students with ethical idealism orientation and have received ethics education.

Additional analysis was conducted to examine ethical perceptions between male and female students. It is necessary to study gender differences in view of the continued entry of women into the workplace and move up to higher managerial positions (Sidani et al., 2009). This gender difference uses a gender socialization approach which states that men and women have different values that influence their attitudes and behavior (Radtke, 2000). Men are more concerned with competitive success in business than women, so they are more prone to breaking rules and committing unethical acts. This will cause the ethical perception of female students to be higher than that of male students.

Table 3  
Gender Average Differences on Ethical Perception

| Gender | N   | Mean  | Std.Deviation | Std.Error Mean | Sig. (2-tailed) |
|--------|-----|-------|---------------|----------------|-----------------|
| Male   | 21  | 28.10 | 3.910         | .853           | .104            |
| Female | 136 | 26.84 | 3.170         | .272           | .173            |

Figure 3 shows that men's perceptions of unethical behavior are higher than women's, but not significantly. This means that there is no influence of gender on the perception of unethical behavior.

### 3.2. Discussion

Statistical results show support for the first hypothesis which states that ethical orientation affects students' perceptions of unethical behavior. These results are in line with the research of Chan & Wahat (2018) which found that ethical attitudes and orientations have a significant effect on managers' desire to behave ethically. Individuals in the study of Clouse et al., (2017) also differ not only in their personality, but also in their ethical orientation for ethical consideration and decision-making. Accountants in the study of Oboh et al. (2020) apply ethical guidelines based on their ethical orientation when faced with ethical dilemmas.

The independent t test also details the results, where idealistic students have lower perceptions than relativist students. This means that there is more tendency to behave unethically in relativist students than idealistic students. This result is in line with the research of Ismail & Rasheed (2019) which found that idealism has a positive effect and relativism has a negative effect on ethical judgments. Ismail & Yuhani's (2018) research also finds that the ethical orientation of public sector auditors influences unethical practices, with idealism tendencies encouraging ethical behavior and relativism on the contrary. Oboh's (2019) research also shows that idealism promotes ethical decision-making, whereas relativism does the opposite.

The second hypothesis was found not to be significantly supported on students' perceptions of unethical behavior. Students who have or have never received ethics education have the same perception. The reason for this assumption is not supported because there are several things. Students who have received an ethics education may also have a perception that tolerates unethical behavior. This is because ethics education provides more ability to rationalize their actions (Burns et al., 2015).

Ethics education does not affect student perceptions perhaps because ethical guidelines in the curriculum have minimal or no impact on encouraging ethical awareness (Azhar et al., 2019). The university only introduces an introduction to ethics without providing ethical issues and creating an ethical climate (Onumah et al., 2012; Edurne et al., 2017). In fact, students feel that ethics are more internalized in themselves if they learn ethics from real-world cases rather than theoretical lessons (Bhatt & Bhatt, 2013). Students in the research of Salimi et al. (2016) stated that awareness of and implications of ethical issues increased when taking a stand-alone ethics class. Most of the respondents in this study also received ethics education in not a stand-alone ethics course, but combined with other courses such as introduction to business, entrepreneurship, business management, etc. It is recommended that ethics education be included in the accounting curriculum as a stand-alone subject (Okougbo et al., 2021).

These results are in line with the research of Arfaoui et al. (2016) which states that teaching ethics is not enough to improve moral cognitive development. Traditional ethics education also cannot influence students' ethical choices in Burns et al.'s (2015) research. On the other hand, increased penalties effectively deter students from engaging in unethical activities.

The last hypothesis which states that there is an interaction between the two independent variables and the perception of unethical behavior shows significant results. The analysis is deepened with illustrations and the results show that idealistic students who have received ethics education have lower perceptions of unethical behavior than relativist students and have never received it. This result is in accordance with the research of Ismail & Yuhanis (2018) which states that one of the auditor's work behaviors is influenced by ethical orientation, where idealism encourages ethical behavior and relativism is the opposite. Students who have completed ethics education in the research of Aldarabseh (2019) have higher ethical values than students who have not.

Additional analysis stated that there were no differences in perceptions among students of different genders. The results of this study are in line with Ghazali & Ismail (2013) who found that gender had no effect on accountants' assessments. The male and female professionals in Oboh 's (2019) study did not differ significantly in the decision-making process related to ethical issues. Research by Suwardi et al. (2015) also stated that there were no differences in perceptions of students with different genders. This is in accordance with the structural approach theory

which states that men and women are in the same environment so that they have the same ethical perception (Oboh, 2019; Radtke, 2000).

#### 4. CONCLUSION

This study examines the effect of ethical orientation and ethics education on students' perceptions of unethical behavior. The results show that there is a direct influence of ethical orientation on student perceptions, where idealistic students have lower perceptions than relativist students regarding unethical behavior. The interaction between the two independent variables also affects students' perceptions of unethical behavior. Idealist students who have received ethics education have lower perceptions of unethical behavior than relativist students and have never received ethics education.

The study of ethical perception is important because it shows the way individuals perceive the level of moral implications in each situation so that it will also change how the individual will act. This study was also conducted on students because it can provide information to employers about how they will make ethical decisions when faced with similar situations in the business world. This study is also useful for teachers to design an appropriate curriculum to enable students to have ethical thinking.

The implication of this research is that later employers must be able to understand the ethical orientation of their employees and initiate educational actions to link them with the company's code of ethics (Clouse et al., 2017). Training on ethics education can also be introduced because these factors interact with ethical orientations that shape perceptions and will further guide individuals to act ethically. Ethical perceptions also do not differ between women and men. This means that in the future the company will need to develop equal ethical standards, promotions, and compensation for male and female employees (Kaur & Sharma, 2016).

The limitation of this research is that it does not differentiate students' perceptions of religious and public universities. This perception may be different because students from religious universities receive ethics education in religion with greater intensity than public universities. Suggestions for further research can use the experimental method on students who have taken special classes in ethics education. In addition, the variable of religiosity can also be added and research is carried out at public and religious universities.

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