

How is the Influence of Accounting Students' Commitment to not Corruption After Understanding the Accounting Profession Ethics and Business Ethics?

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ABSTRACT

In this research, Transparency International has published the Corruption Perception Index (CPI), the index number has increased by 2 points from 2018 to 2020, in close connection with several well-known financial malpractice cases, the concern is increasing for introducing ethics business (and particularly accounting student) ethics business and profession in higher education curricula. The purpose is to improve the ethical behavior of business people, and accounting professionals in particular. In this study, a population sample of 110 accounting study program students who have completed courses on business and professional ethics at the University of 17 August 1945 Samarinda in 2020, is investigated. The aim of this paper is twofold. We tried to examine whether the overall perceptions of students understand the professional ethics of accountants. We intend to investigate whether students understand Business Ethics and are therefore committed to not corruption. The result of this study indicate that understanding of accountants' professional ethics and business ethics has a positive and significant impact on student commitment no to commit corruption. This results can be seen from the higher understanding of professional accountant ethics and business ethics, the impact on higher the commitment not to corruption.

Keywords

Professional ethics of accountants, understand business ethics, committed to not corruption

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Introduction

According to a survey by Transparency International has published the Corruption Perception Index (CPI), With an average score of 38 for 2 consecutive years, the Indonesia region continues to fail in making any serious inroads against corruption, because the index rating rose to 40, and has rank 85/180 Compared to other regions, Malaysia is the average score: 53 and rank 51/180, but Singapore was ranked much higher with an average score: 85 and rank 4/180, two points to 40 from 38 in 2018. According to TI, a score of 0 means very corrupt and 100 very clean, and Indonesia is ranked third as the most corrupt country in Asia. This survey was held from June to September 2020 with 20 thousand respondents in 17 Asian countries [CPI].

To combat financial crime, global challenges received by prospective accountants and financial experts with the contributions of major stakeholders in the education sector mainly on professors, students, parents, community and government (Dandago et al., 2014). Corruption is a problem that is hated by all people International

including Indonesian society. Since reforming in Indonesia the problem of corruption has priority to be eradicated. The Republic of Indonesia has issued various regulations to prevent and overcome corruption. Indonesia's education sector, in particular highlighting corruption University starting from small up to high-level corruption, corrupt practices are still a barrier to the sustainable production of accountants and financial experts who have high quality dealing with corruption in Indonesia.

The profession of auditing is known by the public as a profession with high achievement in auditing financial statements. Auditors are responsible for increasing the level of the company's financial statements, so that reliable public information is obtained as a basis for decision-making (Mulyadi, 2009).

Ethics consists of 2 points, trust and responsibility are the most important keys of law enforcement (Tambun & Sihar, 2016; Showalter, 2009).

The corruption that occurs in the accounting services sector is that accountants accept fees or

gifts from clients for work (according to the wishes of the client). Accountants only accept nonsense (small) payor prizes can cause major corruption in the business world. Deep corruption The accounting services sector also results in low taxation tax revenue (Pardi, 2012).

Public accountants' ethical attitudes and actions are regulated in the Public Accountants Code of Ethics. The code of conduct is intended as a guide on how accountants should act. However, as the profession continues to develop and competition has grown sharper, efforts to properly implement a code of conduct have become increasingly difficult (Dewi et al., 2013). Several researchers have discussed the professionalism of accountants, although the criticism of the profession is constant (Bamber & Iyer, 2002). In this regard, several experts (Carrington et al., 2013).

Most of the researchers have analyzed how individual professional commitment commits to participation and attitudes towards professional institutions. These studies have not addressed the degree to which professional accountants accept and acknowledge the core professional values (Barrainkua & Espinosa-Pike, 2017; Suddaby et al., 2009).

The pressure to carry out the work well has increased in today's work environment. Workers are attempting to excel and impress in their job. This happens to the auditor too, where many of today's auditors are trying to be excel by resorting to unethical practices in strive to keep their jobs or get some benefits for their companies. The auditor's unethical behavior causes the quality of audits to decrease. As a result, the incident resulted in scandals within the auditor profession also keep arising (Cheng et al., 2013).

Unethical behavior at the academic level associates with unethical behavior in the corporate setting therefore, understanding the reasons why students may evaluate an action as unethical and make a moral judgment becomes increasingly important (Tara & Todd, 2013), so the importance of early education for anti-corruption, business ethics, and professional knowledge in particular on accounting students indispensable before they take the job.

The results of this study have important implications for students and universities on 17 August 1945 Samarinda. The analysis of the development of understanding the professional ethics of accountants and Business Ethics so that it has a practical contribution to building a commitment not to commit corruption. The results of this study are used to propose steps that can be applied to education, understanding codes of ethics, and business in the professional development of auditors.

Literature Review

Public accountants and accounting students are parties with an interest in implementing accounting professional ethics because the characteristics of professional ethics differentiate between other professions in regulating the behavior of their members (Boynton & Kell, 2008; Tambun & Sihar, 2016). Four situations in which a professional accountant should. The situation is the accountant's capacity, public expectations, ethical values vs. accounting techniques, and ethical behavior in the provision of audit services stated by Brooks (2000), Tambun and Sihar (2016). Ethics eventually become an important issue and draw attention including academic and professional field. So that, many cases arise relating to ethical issues. Examples can be seen in the many scandals that have involved large companies such as Enron, KAP Arthur Anderson, and Worldcom (Wati & Mirna 2016; Angelidis & Ibrahim, 2004).

According to Ahinful (2017), Leung and Cooper (1994), ethics is defined as follows: "The moral principle is the act of a man who can be good or bad or completely wrong", maybe "rules of conduct to act following a particular class of human action." Ethics is also an ongoing effort to ensure that the people, and the institutions they form, meet reasonable and grounded standards.

In acting in the public interest a professional accountant should observe and comply with the ethical principles of integrity, objectivity, professional competence, and prudence and secrecy (Adams, 2004; West, 2017). The characteristic of the accounting profession is that whatever is done (acceptance) is all on

responsibility and acts in the public interest. Therefore, the responsibility of professional accountants is not specifically to meet the needs of clients only but employers but the whole public (Lee, 1995; Brennan 2016).

According to this theory, the students who are studying accounting should understand professional ethics and business ethics. For that, they commit to avoid future corruption. Corruption starts from a weakness in moral commitment (Sihar et al., 2016). There are five types of corruption: 1) corruption for the sake of necessity, 2) corruption for the sake of the door, 3) corruption for the sake of lead 4) corruption for the sake of reading, and 5) corruption for the sake of meat, to avoid corruption based on need, there are three ways of prevention: 1) the leader must set an example to subordinates, increase employee awareness (self-awareness) and increase employee welfare. For corruption at the gate, institutions must create a system to minimize opportunities (Hasbulah, 2011).

Even so, there is also a perceived risk that codes of ethics can marginalize morality to make managers feel comfortable in the decisions they make even though they do not face challenges as long as they pursue what is enshrined in the code of conduct. thus the code of ethics 'bribes' morality and provides personal freedom from the most important element of ethical behavior - personal responsibility (Lee, 1995; Elias, 2006; Aghdamzraeh & Karimzadeh 2017). The accounting profession will certainly not be trusted if it is carried out without ethics, because the main task of an accountant is to provide financial information reporting for business decision making. because professional accountant users assume that accountants have high integrity and competence (Abdullah & Halim, 2002; Tambun & Sihar, 2016).

Agrees with the research from Sihar (2016) saying that understanding the ethics of the accounting profession has a significant effect on student commitment to avoiding corruption, it can be concluded that by providing an understanding of accountant ethics in lectures it is very important to prevent and avoid corruption and at the same time maintain the second hypothesis that even with that

understanding, students can commit to avoiding corruption.

Methodology

Research Design

Design Research that used in this research is Survey Research. Survey is a research technique widely used by researchers. Survey research uses questionnaires for key data collection.

Types and Data Sources

The Data used in this study are primary data. Primary data is data obtained directly from research respondents. Researchers draw up research questions related to research variables. The variables of this research are: X1 (Understanding Accountant's Professional Ethics), X2 (Understanding Business Ethics), Y (Accounting Student's Commitment Not to Corruption). The answers to the questionnaires were closed, so respondents simply answered all the research questionnaires based on the alternative options of answers that had been provided in the questionnaire. Likert scale used as answer option in questionnaire. Here's the Likert scale used:

Table 1. Likert scale

Number	Answer Type	Points
1	VA = Very Agree	5
2	A = Agree	4
3	LA = Less Agreeable	3
4	DA = Disagree	2
5	VDA = Very Disagree	1

Population and Sample

The research population is all students of fifth semester, S1 Accounting Study Program Faculty of Economics University August 17, 1945 Samarinda. The population of this study was 110 people. Sampling techniques are saturated sampling meaning that all members of the population are used as samples. Study sample of 110 people.

Operational Definition of Variables

Accountant professional ethics is a high moral commitment, which is usually poured in the form of special rules that become a handle for everyone who carries the profession in question. This variable measurement indicator uses a theoretical approach according to Brooks Leonard (2000), stating that there are four situations in which accountants must maintain professional ethics. The four situations in question are the role of the accountant paid by the client but must remain independent, the public expectations of the accountant, the value of ethical value vs accounting technique, and ethical conduct in the provision of audit services.

Business ethics is the knowledge of ideal procedures in the regulation and management of businesses that pay attention to the norms and morality that apply economically / socially, where the determination of norms and morality can support the purpose and purpose of business activities. This variable measurement indicator uses a theoretical approach according to Brooks Leonard (2000), which states that there are four situations in which business ethics must be maintained. The four things in question include a business environment that should not affect ethical behavior, a dispute between ethical business and society, concern for business behavior towards ethics, and developments in business ethics.

Commitment is a strong determination to do something, be it a commitment to yourself, or a commitment to profession or organization. According to the author the commitment not to corruption is more to the commitment to one's own. This variable measurement indicator uses five types of corruption practices according to Hasbullah (2011) namely corruption by need, corruption by lead, corruption by read and corruption by meat.

Instrument Test Technique

Validity and Reliability Test

Validity Test is used to ensure whether or not a questionnaire is valid. A Questionnaire is said to be valid, if the question presented is able to measure the questionnaire (Ghozali, 2011). The statistic testing tool used in this study is SPSS.

The basis of decision making for the validity test is:

- a) If r count positive and r calculate greater than r table then valid research variables.
- b) If r count positive and r calculate smaller than r table, then it says the research variable is invalid.

Reliability Test is to measure the reliability of the answers of research respondents and the consistency of respondents' answers over time. A variable is said to be valid if the value of Cronbach Alpha (α) greater than 0.60 and vice versa if the value of Cronbach Alpha (α) smaller than 0,60 then it says the questionnaire variable item is said to be not reliable.

Data Analysis Method

Data analyzed by using multiple regression with OLS. Statistic Tools that used in this research is SPSS. Multiple Linear Regression analysis is a research method used in this study, where the regression model used in the study is used to test the influence of accountant professional ethics variables (X_1), business ethics variables (X_2) on Commitment variables (Y). Here is a multiple linear regression model to the study:

$$Y = b_1 X_1 + b_2 X_2 + e$$

Y = Commitment

b_1, b_2 = Coefficient of Regression

X_1 = Accountant's Professional Ethics

X_2 = Business Ethics

Research hypothesis testing using t test result (partial test) and F Test results (simultaneous test). The first hypothesis is accepted if the understanding of accounting profession ethics affects the commitment of Accounting Students to not commit corruption. The second hypothesis is accepted if the understanding of business ethics affects the commitment of accounting students not to commit corruption. The third The third hypothesis is accepted if the understanding of accountant professional ethics and business ethics jointly affects the accounting student's commitment not to commit corruption. The basis of hypothetical decision making is accepted for the statistic test (t test) performed is if it calculates greater than t table, then it says the first

hypothesis and the second hypothesis are accepted. Statistic test (F test) performed if F calculates greater than F table, then it says the third hypothesis is accepted

Results and Discussion

Table 2. Regression test ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.627	2	7.813	51.634	.000 ^b
	Residual	16.343	108	.151		
	Total	31.969	110			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Table 3. Coefficients test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	1.434	.311		4.604	.000
X1	.336	.079	.362	4.251	.000
X2	.405	.082	.421	4.936	.000

a. Dependent Variable: Y

Equation model that is:

$$Y = 0,362X_1 + 0,421X_2$$

The result of this study indicate that understanding of accountants' professional ethics and business ethics has a positive and significant impact on student commitment no to commit corruption. Increasing their understanding of independence, public expectations of accountants, ethical values and accounting techniques, as well as ethical behavior in providing audit services, in line with increased commitment no to commit corruption.

Agrees with the research from Sihar 2016 that the accounting profession will certainly not be trusted if it is carried out without ethics, because the main task of an accountant is to provide financial information reporting for business decision making. because professional accountant users assume that accountants have high integrity and competence. In carrying out their professional duties, accountant is required to behave and act independently and objectively. Independence means being free from influence, not being controlled or not depending on other parties, including giving assignments. in his research

The results showed that understanding of accounting professional ethics and business ethics has a significant effect on accounting students' commitment not to corruption. These results are shown in the following table:

explained that professional ethics exists in a conceptual order but in real world application it is very difficult. As well as the opinion of De Maria (2006) states that the development of the concept where you are secretive and you are silent, there will be a conspiracy in organizational corruption.

Objective means an impartial attitude in considering facts. It is not enough just knowledge of ethics, but students are also asked to have a high commitment to carrying out professional rules (Duska, 2003).

State governments in Africa as stakeholders are asked to use their powers to implement appropriate prevention of corruption starting from the education lines of accounting and finance students and provide regulations against appropriate violations to lecturers, teachers and university administrators who are found to be corrupt in order to get classy and expert accountants (Dandago et al., 2014).

Conclusion

This research seeks to show that corruption behavior is influenced by several factors.

Attitudes towards not to corruption are found in all students of fifth semester, S1 Accounting Study Program Faculty of Economics University August 17, 1945 Samarinda, have different perception. Respondent's perceptions show that understanding The ethics of the accountant profession affects the commitment of Accounting Students not to corruption.

Respondent's perceptions of the Understanding of Business ethics also various. Based on the results of the study it is known that Understanding of Business ethics affects the commitment of accounting students not to corruption.

The results of this survey show that, the ethics of the accountant profession and business ethics jointly affect the commitment of Accounting Students not to corruption. The ethics of the accountant profession actually it has been known by the accountants and should be implemented in order to be aware of the desire for corruption. Business ethics juga implemented in order to avoid fraudulent behavior.

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