**Building Sharia Accounting Students Ethical Perceptions: Effects of Ethical Content, Equity Sensitivity, and Locus of Control**

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Abstract

This research aims to obtain empirical evidence about the effect of professional ethical content, equity sensitivity, and locus of control on the ethical perceptions of Sharia accounting students regarding unethical actions taken by accountants. The population in this research is comprised of Sharia accounting students at the IAIN Surakarta Faculty of Economics and Islamic Business, with a total sample size of 171 students. Samples were selected using the Slovin formula. The primary data sources used in this research were obtained through questionnaire distribution. The data analysis method used in this study is multiple regression analysis. The results of this research indicated that ethical content and equity sensitivity did not affect the ethical perception of Sharia accounting students regarding unethical actions taken by accountants. In contrast, the locus of control affected the ethical perceptions of Sharia accounting students regarding unethical actions taken by accountants. The results of this study are expected to contribute to the world of education, especially accounting education, in an effort to prepare prospective accountants to behave ethically.

Keywords: ethical content, equity sensitivity, locus of control, ethical perception.

# INTRODUCTION

Accountants who work in companies have an important position based on the activities they carry out. Not only preparing financial reports, but also having duties as a financial planner and manager. While working, an accountant must uphold ethical norms or values. Ethics is needed by accountants because it symbolizes a moral attitude when behaving and making decisions. With ethics, an accountant can determine the course of action that should be chosen when there are different opinions (Yusra & Utami, 2018).

Ethics is needed to address the information contained in financial reports. Putri (2017) said that the information contained in financial reports has the potential to be utilized by interested groups. Decision making based on interests alone will not be able to attract investors to invest in the company. To cover this, management chose to commit fraud to keep it looking good. Fraud related to financial reports cannot be separated from the role of an accountant. Fraud in the preparation and presentation of financial statements clearly violates the accountant's code of ethics. In fact, an accountant should be guided by the accountant's code of ethics (CIMA, 2005).

Issues regarding ethics in accounting are starting to occur in Indonesia. On average, 5% of an organization's income is the result of fraud on financial reports (ACFE, 2018). Deviations that occur can be caused by behaviour that does not prioritize ethics to gain benefits for certain individuals or groups. For example, the case that occurred at PT Garuda Indonesia in 2019. The case involved a large industry and was listed on the ISSI (Indonesian Sharia Stock Index) list based on debt from PT Mahata Aero Technology which was reported as company profits (Ayuningtyas, 2019). This deviation was reinforced by the statements of two PT Garuda officials, Chairal Tanjung and Dony Oskaria, who said that the company's 2018 financial statements did not meet the Statement of Financial Accounting Standards (PSAK) (Hartomo, 2019).

Apriliawati & Suardana (2016) said that most of the scandals committed by accountants were based on a lack of concern regarding ethics. The accountants who played a role in these scandals have denied the code of ethics without considering the regulations in the accounting world or the established professional code of ethics.

According to Himmah (2013), the large number of cases involving accountants shows that there are still many accountants who do not prioritize ethics. They take actions that are contrary to the basic principles or guidelines of professional ethics. With these fraud incidents, ethics naturally becomes a special priority for those who will work as accountants. Prospective accountants must pay attention to the rules of ethics before they work as an accountant.

The many ethical crises in the accounting profession that have occurred, in addition to affecting individuals who undergo the profession, can also affect those who are preparing and learning to explore the accounting profession. Student perceptions can be formed indirectly by existing accounting case scandals and will result in stimulation that can affect student perceptions so that it will affect student opinions and views (Primasari, 2014).

Several efforts are needed to regenerate public trust in the accounting profession. Educational pulpits can be used as a tool to seek to restore public trust. It is through this educational platform that prospective accountants get to learn about accountants and how to live the profession. According to Salamah et al. (2020), college is the right time to build student character and personality. This is due to the stimulus given in the form of problems faced by them during lectures to find solutions. By becoming accustomed to encountering problems related to the accounting profession, prospective accountants can learn to make decisions in accordance with the ethics taught.

According to Sapariyah et al. (2016), the world of accounting education, as an institution tasked with creating professional accountants, has the responsibility of preparing students' abilities both from a technical and analytical perspective before entering the world of professional work. However, it also prepares prospective accountants to be able to deal with ethical issues in the professional world.

When prospective accountants go to college, they have a strong on their future (Samsuri et al., 2016). If the novice accountant does not pay attention to the ethical aspects of acting, then there is a possibility that the unethical act will be carried out again in the world of work in the future. Conversely, when prospective accountants behave ethically while studying at university, the habit of ethical behavior will be carried over into the world of work. Thus, universities need to prepare their students by presenting real phenomena related to accounting to be analyzed, discussed, and responded to ethically so that they are well prepared to enter the world of work (Himmah, 2013).

Several studies on the effect of ethical content on the ethical perceptions or ethical views of students have been carried out by many researchers. However, these studies showed different results. Sari (2012), Wibowo (2014), Sapariyah et al., (2016), and Hastuti (2018) said that ethical content affects student ethical perceptions. However, Yustrianthe (2017) and Sari (2018) said otherwise.

In addition to ethical content, a factor that is thought to affect students' ethical perceptions is equity sensitivity. Sari & Widanaputra (2019) and Devi & Anggara (2022) said that equity sensitivity affects ethical perception. However, Asih & Dwiyanti (2019) stated that equity sensitivity has no effect on ethical perceptions.

The next variable that is suspected to affect ethical perceptions is locus of control. Khanifah et al. (2019), Putro et al. (2021), and Febyola & Hermawan (2021) stated that locus of control affects ethical perception. However, Hume & Smith (2006) stated that locus of control has no effect on ethical perception. Based on the phenomena and differences in the results of the research mentioned above, the researcher is interested in researching the factors that are thought to affect ethical perception, namely ethical content, equity sensitivity, and locus of control.

**LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

Ethical perception is the view, response, or attitude shown by students when interpreting unethical actions by accountants (Dzakirin, 2013). Naturally, accountants act according to a code of ethics. However, in person, there are several cases that violate the code of ethics. The code of ethics for an accountant consists of three structural parts: aspects of sharia, ethical principles as an accountant, and regulations for ethical behavior as an accountant (Pravitasari, 2015).

Student ethical perceptions can be triggered by several factors. One of them has ethical content. Ethical content is the ethical values that are contained or embedded in accounting learning or education (Triyuwono, 2010).Incorporating ethical content into teaching accounting will help students improve their moral perception and judgment. To support students in sorting out what is good and what is bad, namely through ethical presentations that students get, so that they will be more sensitive to existing problems.

This learning will make students more open and critical when receiving information through their senses because their sensitivity increases. This will affect the perceptions of the students themselves (Sari, 2012). Sari (2012), Wibowo (2014), Sapariyah et al., (2016), and Hastuti (2018) said that ethical content affects student ethical perceptions. Thus, the first hypothesis proposed is as follows.

H1: Ethical content affects the ethical perceptions.

Another factor that is thought to affect ethical perception is equity sensitivity. Equity sensitivity is an individual's response to an acceptable balance by analogy between inputs and outcomes received from other people (Widyastuti & Ariani, 2015). Someone's response by analogy between input and outcome received from other people can be interpreted as equity sensitivity. Sari & Widanaputra (2019) and Devi & Anggara (2022) said that equity sensitivity affects ethical perception. Thus, the second hypothesis proposed is as follows.

H2: Equity sensitivity affects the ethical perceptions.

The next variable that can affect ethical perception is locus of control. The locus of control is one of several factors that can affect an accounting student to act ethically or unethically. According to Robbin & Judge (2019), locus of control reflects an individual's expertise in controlling his life. Khanifah et al. (2019), Putro et al. (2021), and Febyola & Hermawan (2021) stated that locus of control affects ethical perception. Thus, the third hypothesis proposed is as follows.

H3: Locus of control affects the ethical perceptions.

Based on the three hypotheses mentioned above, it can be seen that the independent variables in this study are ethical content, equity sensitivity, and locus of control, while the dependent variable is ethical perception. Thus, a research model is formed as shown in Figure 1 below.

Gambar 1. Research Model

H3

ethical content

H1

equity sensitivity

H2

ethical perception

locus of control

The three arrow lines in Figure 1 above show the effect of the independent variables on the dependent variable. There are three hypotheses indicated by the three arrows. The arrow line labeled H1 indicates that ethical content has an effect on ethical perception, the arrow line labeled H2 indicates that equity sensitivity has an effect on ethical perception, and the arrow line labeled H3 indicates that locus of control has an effect on ethical perception.

# ****RESEARCH METHOD****

This research is categorized as quantitative research. According to Sugiyono (2018), quantitative research is a survey and experimental method that is used to research a sample or special population with the intention of evaluating hypotheses and describing something that has been decided. Research based on the philosophy of positivism is called quantitative research and can also be called a positivistic method. Quantitative research that is real, objective, logical, orderly, and repeatable. The quantitative research method is a research method that uses numerical calculations and analysis with statistical tools.

The population used in this study were all active students in the 2019/2020 Sharia Accounting study program at the Faculty of Islamic Economics and Business at Surakarta State Islamic Institute who took auditing courses during the research period. So, the population used in this study is students who have taken courses in semesters 6 and 8, for a total of 300 students.

The reason the author chose active students of Sharia Accounting, Faculty of Islamic Economics and Business, Surakarta State Islamic Institute as a population is because, according to data from the Ministry of Research, Technology, and Higher Education, the number of students in the Islamic accounting study program at IAIN Surakarta has also increased for two consecutive years, and the number of students in the Islamic accounting study program at IAIN Surakarta is the highest when compared to 21 other universities in Indonesia that provide Islamic Accounting majors (PDDIKTI, n.d.).

This study uses the Slovin formula with a standard error of 5%, namely the formula[[1]](#footnote-1): n = N/(1+N.e2) = 300/(1+300.(0,05)2) = 171.428571. So that it can be rounded to 171. So, as many as 171 students were used as samples to become respondents in this study. The data sources used in this study were those obtained directly, commonly called primary data. Primary data is data that is collected and obtained directly from research subjects, and it can be said that data is directly given to researchers (Sugiyono, 2018).

Researchers obtained research data by distributing questionnaires to active students of the Sharia Accounting Study Program, Faculty of Islamic Economics and Business, IAIN Surakarta, who were the samples in the study. This questionnaire contains structured statements and questions. Then, the respondent answered by giving a checklist or tick (√) to the answer that the respondent had chosen. For each question in the research questionnaire, it was adopted from previous research and from various relevant journals in the research process.

The questions that represent the ethical perception variable use indicators from Dzakirin (2013) by presenting cases of accountant scandals. The questions that represent ethical content variables use indicators from Sari (2012), namely solving ethical cases, inner-spiritual reflection tasks, ethical issues, and ethical discussions. The questions that represent the equity sensitivity variable use indicators from Widyastuti & Ariani (2015) namely benevolent and entitled. The questions that represent the lotus of control variables use indicators from Ramadhani (2019), namely belief in destiny, self-confidence, and effort or hard work.

The data obtained through questionnaires were analyzed through several tests. Some of these tests are descriptive statistical tests, research instrument tests, classical assumption tests, model accuracy tests, multiple linear regression tests, and hypothesis testing. The six tests were computerized using the SPSS version 22 application.

# ****RESULT AND DISCUSSION****

This study took data from students of the Sharia Accounting study program at the Faculty of Islamic Economics and Business (FEBI) at the Surakarta State Islamic Institute (IAIN). This research was conducted on students who, at the time of this study, were taking auditing courses. Students studying in semesters 6 and 8 are students who are or are currently studying audit material. Semester 6 students are divided into 4 classes, and the total number of students is 138. Semester 8 students are divided into 5 classes, for a total of 162 students.

A sample of 131 students was taken for this study. To collect the data, the researcher used a questionnaire as a data collection tool. Questionnaires were distributed to students in the network (online). The Google Form is the medium used by online respondents to fill out the questionnaire. This was done because at the time this research was being carried out, there was an outbreak of disease, which required students to conduct online lectures.

The questionnaires in this study were distributed on April 6-June 6, 2020. The results of distributing the questionnaires in the network (online) using the Google Form Media obtained 161 filled questionnaires, but only 131 were processed for the total population of 300 students because researchers used Slovin to determine the number of samples.

The proportion of respondents in semesters 6 and 8 is adjusted to the existing population. The researcher controlled the questionnaire by asking questions to respondents in the "respondent data" section of the questionnaire so that only semester 6 and semester 8 students became respondents in this study.

***Descriptive Statistical Test***

The research uses descriptive statistical tests in order to be able to describe the data from each variable in general. The following is the output of the descriptive statistical test.

Table 1. Descriptive Statistical Test Results

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Ethical Perception  Ethical Content  Equity Sensitivity  Locus of Control  Valid N (listwise) | 131  131  131  131  131 | 5  11  18  18 | 20  30  30  30 | 8,14  22,35  24,46  26,46 | 2,863  3,711  2,832  2,780 |

Source: SPSS output version 22

Based on table 1 above, it can be seen that the number of respondents is 131. On the dependent, ethical perception variable, the minimum value is 5, the maximum value is 20, the average is 8.14, and the standard deviation is 2.863. In the first dependent variable, ethical content, the minimum value is 11, the maximum value is 30, the average is 22.35, and the standard deviation is 3.711. In the second dependent variable, equity sensitivity, the minimum value is 11, the maximum value is 30, the average is 24.46, and the standard deviation is 2.832. In the third dependent variable, locus of control, the minimum value is 18, the maximum value is 30, the average is 26.46, and the standard deviation is 2.780.

***Research Instrument Tests***

The research instrument test was carried out in two stages, namely validity and reliability tests. A validity test was conducted to determine the accuracy or validity of a questionnaire on the concept being measured. Reliability tests are carried out to determine whether the measuring instrument used is correct and accurate and shows relatively constant or fixed results when measurements are made more than once or repeatedly.

*Validity Tests*

An instrument is declared valid if the value of rcount > rtable. The validity test can be seen in the value, namely in the corrected item-total correlation column. Next, it is matched with the rtable value. The rtable value is seen at a significance of 0.05 in the two-tailed test with the number of data points (n) = 131 and df = n-2, so the rtable of each variable is 0.1716. The validity test was carried out separately for each variable. The first validity test was carried out on the ethical perception variable. The results can be seen in table 2 below.

Table 2. Ethical Perception Validity Test Results

|  |  |  |  |
| --- | --- | --- | --- |
| Question Items | rhitung | rtabel | Result |
| EP1 | 0,691 | 0,1716 | Valid |
| EP2 | 0,718 | 0,1716 | Valid |
| EP3 | 0,754 | 0,1716 | Valid |
| EP4 | 0,834 | 0,1716 | Valid |
| EP5 | 0,676 | 0,1716 | Valid |

Source: SPSS output version 22

Based on table 4.3, it can be seen that there are five question items that are used to represent ethical perception variables. The five questions actually have rcount > rtable. rcount for each question item can be seen in table 2. rcount column. All entries in these columns have numbers above 0.1716 as rtable. Thus, all questions used on the ethical perception variable are said to be valid. After testing the validity of the ethical perception variable, the validity test was carried out on the ethical content variable. The results can be seen in table 3 below.

Table 3. Ethical Content Validity Test Results

|  |  |  |  |
| --- | --- | --- | --- |
| Question Items | rhitung | rtabel | Result |
| EC1 | 0,436 | 0,1716 | Valid |
| EC2 | 0,590 | 0,1716 | Valid |
| EC3 | 0,635 | 0,1716 | Valid |
| EC4 | 0,737 | 0,1716 | Valid |
| EC5 | 0,705 | 0,1716 | Valid |
| EC6 | 0,675 | 0,1716 | Valid |

Source: SPSS output version 22

Based on table 3, it can be seen that there are six question items that are used to represent ethical content variables. The six questions actually have rcount > rtable. rcount for each question item can be seen in table 3. rcount column. All entries in these columns have numbers above 0.1716 as rtable. Thus, all questions used on the ethical content variable are said to be valid. After testing the validity of the ethical content variable, the validity test was carried out on the equity sensitivity variable. The results can be seen in table 4 below.

Table 4. Equity Sensitivity Validity Test Results

|  |  |  |  |
| --- | --- | --- | --- |
| Question Items | rhitung | rtabel | Result |
| ES1 | 0,402 | 0,1716 | Valid |
| ES2 | 0,468 | 0,1716 | Valid |
| ES3 | 0,523 | 0,1716 | Valid |
| ES4 | 0,500 | 0,1716 | Valid |
| ES5 | 0,491 | 0,1716 | Valid |
| ES6 | 0,487 | 0,1716 | Valid |

Source: SPSS output version 22

Based on table 4, it can be seen that there are six question items that are used to represent equity sensitivity variables. The six questions actually have rcount > rtable. rcount for each question item can be seen in table 3. rcount column. All entries in these columns have numbers above 0.1716 as rtable. Thus, all questions used on the equity sensitivity variable are said to be valid. After testing the validity of the equity sensitivity variable, the validity test was carried out on the lotus of control variable. The results can be seen in table 5 below.

Table 5. Locus of Control Validity Test Results

|  |  |  |  |
| --- | --- | --- | --- |
| Question Items | rhitung | rtabel | Result |
| LC1 | 0,557 | 0,1716 | Valid |
| LC2 | 0,537 | 0,1716 | Valid |
| LC3 | 0,526 | 0,1716 | Valid |
| LC4 | 0,652 | 0,1716 | Valid |
| LC5 | 0,687 | 0,1716 | Valid |
| LC6 | 0,597 | 0,1716 | Valid |

Source: SPSS output version 22

Based on table 5, it can be seen that there are six question items that are used to represent locus of control variables. The six questions actually have rcount > rtable. rcount for each question item can be seen in table 3. rcount column. All entries in these columns have numbers above 0.1716 as rtable. Thus, all questions used on the locus of control variable are said to be valid.

*Reliability Test*

The questionnaire can be declared reliable if the Cronbach Alpha value is > 0.6 (Sarjono dkk, 2013). The reliability test was carried out simultaneously on all the variables used in the study. The following is Table 6, which shows the results of the reliability test for ethical perception, ethical content, equity sensitivity, and locus of control variables.

Table 6. Reliability Test Results

|  |  |  |
| --- | --- | --- |
| Variabel | Cronbach’s alpha | Result |
| Ethical Perception | 0,890 | Reliable |
| Ethical Content | 0,845 | Reliable |
| Equity Sensitivity | 0,738 | Reliable |
| Locus of Control | 0,821 | Reliable |

Source: SPSS output version 22

Based on the entries in the Cronbach's alpha column in table 4.7, it can be seen that the reliability test results for all variables, both ethical perception, ethical content, equity sensitivity, and locus of control, have a Cronbach alpha value of more than 0.60. That is, all variables are said to be measured by measuring instruments that can measure the concept to be measured or are reliable, and the results are relatively consistent if measurements are carried out repeatedly.

***Classical Assumption Tests***

The classical assumption test is an analysis conducted to assess whether there are classical assumption problems in a linear regression model (Mardiatmoko, 2020). The classic assumption test consists of three tests, namely the normality test, the multicollinearity test, and the heteroscedasticity test. The explanation and results of each test are as follows:

*Normality Test*

The normality test was carried out to see whether the distribution of data in the study was normal or not. Knowing whether a data point is normal or not is done by looking at its significant value in the Kolmogorov-Smirnov section. The data is said to be normally distributed if the significance value is greater than 0.05 (Sarjono dkk, 2013). The results of the normality test in this study can be seen in Table 7 below.

Table 7. Normality Test Result

|  |  |  |
| --- | --- | --- |
| One-Sample Kolmogrov-Smirnov TEst | | |
|  |  | Unstandardized Residual |
| N |  | 131 |
| Normal Parametersa,b | Mean | 0,0000000 |
|  | Std. Deviation | 2,74614970 |
| Most Extreme Differences | Absolute | 0,77 |
|  | Positive | 0,77 |
|  | Negative | -0,60 |
| Test Statistic |  | 0,77 |
| Asymp. Sig. (2-tailed) |  | 0,57c |
| 1. Test distribution is Normal 2. Calculated from data 3. Lilliefors Significance Correction | |  |

Source: SPSS output version 22

Based on table 7 above, it can be seen if the Asymp.Sig, (2-tailed) value is 0.57, greater than 0.05. Thus it can be stated that the data is normally distributed, so that the data can be tested further.

*Multicollinearity Test*

The multicollinearity test is used to test whether there is a strong correlation in the regression model low or very high in the relationship between the independent variables. Knowing the nature of the correlation is done by looking at the Variance Inflation Factor (VIF) value and the Tolerance value. If the VIF value is less than 10 and the tolerance value is more than 0.1, the model can be declared free from multicollinearity symptoms (Sarjono dkk, 2013). Following are the results of multicollinearity testing for the ethical content variables, equity sensitivity, and locus of control.

Table 8. Multicollinearity Test Result

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant)a | 13,373 | 2,686 |  | 4,979 | 0,000 |  |  |
|  | Ethical Content | 0,108 | 0,68 | 0,140 | 1,579 | 0,117 | 0,919 | 1,088 |
|  | Equity Sensitivity | 0,002 | 0,101 | 0,002 | 0,20 | 0,984 | 0,728 | 1,374 |
|  | Locus of Control | -0,291 | 0,103 | -0,283 | -2,839 | 0,005 | 0,731 | 1,368 |
| 1. Dependent Variable: Ethical Perception | | | | | | | | |

Source: SPSS output version 22

Based on table 8 above, it can be seen that the tolerance value for the ethical content variable is 0.919, equity sensitivity is 0.728, and locus of control is 0.731. All three numbers are greater than 0.1. The VIF value for the ethical content variable is 1.088, equity sensitivity is 1.374, and locus of control is 1.368. The three VIF values are less than 10. Thus, it can be stated that there is no multicollinearity in the model because each variable has a tolerance value greater than 0.1 and a VIF value less than 10.

*Heteroscedasticity Test*

The heteroscedasticity test was carried out to test whether in the regression model there is an inequality of residual variance from one observation to another. The regression model is said to be good if there is no heteroscedasticity or homoscedasticity. If the significance value is greater than 0.05, then the regression model is declared free from heteroscedasticity (Sarjono dkk, 2013). The results of the heteroscedasticity test can be seen in table 9 below.

Table 9. Heteroscedasticity Test Result

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | Standardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 3,075 | 1,689 |  | 1,821 | 0,071 |
|  | Ethical Content | 0,27 | 0,043 | 0,058 | 0,631 | 0,529 |
|  | Equity Sensitivity | -0,023 | 0,063 | -0.038 | -0,369 | 0,713 |
|  | Locus of Control | -0,37 | 0,064 | -0.060 | -0,580 | 0,563 |

Source: SPSS output version 22

Based on table 9 above, it can be seen that the significance value of the ethical content variable is 0.529, equity sensitivity is 0.713, and locus of control is 0.563. All three numbers are greater than 0.05. Thus, it can be stated that there are no symptoms of heteroscedasticity in this research model.

***Model Accuracy Tests***

The model accuracy test was carried out with two tests, namely the coefficient of determination test (R2) and the simultaneous significance test. Each of the two tests is described as follows.

*Coefficient of Determination Test (R2)*

The coefficient of determination (R2) intends to see how strong the ability of the independent variables to explain the dependent variable (Nurhasanah, 2017). The following is the output of the coefficient of determination test in this study.

Table 10. Coefficient of Determination Test (R2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0,283a | 0,80 | 0,058 | 2,778 |
| 1. Predictors: ethical perception (constant), ethical content, equity sensitivity, and locus of control | | | | |

Source: SPSS output version 22

Based on table 10 above, it can be seen that the Adjusted R Square value is 0.058 or 5.8%. This value has a meaning of 5.8% of the ethical perception variable explained by the ethical content variable, equity sensitivity, and locus of control, while the remaining 94.2 is explained by other variables outside the study.

*Simultaneous Significance Test*

The simultaneous significance test (F test), according to (Algifari, 2011), is intended to determine whether all the independent variables in a model simultaneously affect the dependent variable. Decision-making on the simultaneous significance test or F test is by comparing the value of Fcount with Ftable. If the value of Fcount is greater than Ftable, then H0 is accepted. That is, the independent variables jointly (simultaneously) significantly affect the dependent variable. Conversely, if the Fcount value is smaller than Ftable, then H0 is rejected. That is, the independent variables simultaneously (simultaneously) have no significant effect on the dependent variable. The following is the output of the simultaneous significance test in this study.

Table 11. Simultaneous Significance Test

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| ANOVAa | | | | | | |
| Model | | Sum of Square | df | Mean Square | F | Sig. |
| 1 | Regression | 85,153 | 3 | 28,384 | 3,677 | 0,014b |
|  | Residual | 980,374 | 127 | 7,719 |  |  |
|  | Total | 1065,527 | 130 |  |  |  |
| 1. Dependent Variable: ethical perception 2. Predictors: ethical perception (constant), ethical content, equity sensitivity, and locus of control | | | | | | |

Source: SPSS output version 22

Based on Table 11, it can be seen that the significance value is 0.014 or less than 0.05. These results indicate that the ethical content variables, equity sensitivity, and locus of control simultaneously (simultaneously) affect the ethical perceptions of Sharia accounting students on unethical actions committed by accountants.

When viewed from the Fcount value, it is known that the Fcount value is 3.677 and the Ftable value is 2.675. This figure shows that Fcount is greater than Ftable. Thus, there is an effect between the ethical content variables, equity sensitivity, and locus of control simultaneously (simultaneously) on the ethical perceptions of Sharia accounting students on unethical actions committed by accountants.

***Multiple Linear Regression Test***

Multiple linear regression test was carried out to see the direction of the relationship and the magnitude of the effect between the independent variables on the dependent variable (Sarjono dkk, 2013). The test in this study was used to determine the relationship between ethical content, equity sensitivity, and locus of control on the ethical perceptions of sharia accounting students on unethical actions committed by accountants. The significance (alpha) used in the test is 5% or 0.05. The following is the result of multiple regression analysis using SPSS 22.

Table 12. Multiple Linear Regression Test

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | Standardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 13,373 | 2,686 |  | 4,979 | 0,000 |
|  | Ethical Content (EC) | 0,108 | 0,068 | 0,140 | 1,579 | 0,117 |
|  | Equity Sensitivity (ES) | 0,002 | 0,101 | 0,002 | 0,20 | 0,984 |
|  | Locus of Control (LC) | -0,291 | 0,103 | -0,283 | -2,839 | 0,005 |

Source: SPSS output version 22

Based on Table 12, a multiple linear regression equation is obtained: Y = 13.373 + 0.108EC + 0.002ES - 0.291LC. The equation shows that the value of the constant is positive, namely 13.373. This figure indicates that if the ethical content variables, equity sensitivity, and locus of control are considered constant or zero (0), then the magnitude of the ethical perception value of Sharia accounting students regarding unethical actions committed by accountants is 13.373.

The regression coefficient of the ethical content variable is positive, namely 0.108. This figure indicates that if the ethical content increases by one point, it will increase the ethical perception value of Sharia accounting students regarding unethical actions committed by accountants by 0.108 provided that the variables equity sensitivity and locus of control are held constant.

The regression coefficient of the equity sensitivity variable is positive, namely 0.002. This figure indicates that if equity sensitivity increases by one point, it will increase the ethical perception value of Sharia accounting students regarding unethical actions committed by accountants by 0.002 provided that the ethical content variable and locus of control are considered constant.

The regression coefficient of the locus of the control variable is negative, namely -0.291. This figure indicates that if the locus of control increases by one point, it will reduce the value of ethical perceptions of Sharia accounting students regarding unethical actions committed by accountants by 0.291 provided that the variable ethical content and equity sensitivity are considered constant.

***Hypotheses Test***

The hypothesis test was carried out using the output of Table 12 above by looking at the contents of the significance column. The basis for making the decision is that if the significance value is greater than 0.05, then H0 is accepted and Ha is rejected. Conversely, if the significance value is less than 0.05, then H0 is rejected and Ha is accepted (Algifari, 2011).

Based on table 12 above, it can be seen that ethical content has no effect on ethical perceptions because its significance value is 0.117 greater than 0.05. Equity sensitivity has no effect on ethical perceptions because its significance value is 0.984 which is greater than 0.05. Locus of control affects ethical perceptions because the significance value of 0.005 is less than 0.05. The results can be summarized in table 13 below.

Table 13. Hypotheses Test Result

|  |  |
| --- | --- |
| Hypotheses | Result |
| H1: Ethical content affects the ethical perceptions | Rejected |
| H2: Equity sensitivity affects the ethical perceptions | Rejected |
| H3: Locus of control affects the ethical perceptions | Accepted |

Based on Table 13 above, only one hypothesis is accepted, while the other two hypotheses are rejected. The table shows that what affects ethical perception is the only locus of control. The other two variables, namely ethical content and equity sensitivity, have no effect on ethical perception.

The three results of the hypothesis testing above show that the results of this study are in line with the research of Yustrianthe (2017) and Sari (2018) which state that ethical content has no effect on ethical perception and Asih & Dwiyanti (2019) which stated that equity sensitivity has no effect on ethical perception. Thus, the fact shown by this study is that the ethical perceptions held by Islamic accounting students are not affected by ethical content and equity sensitivity.

The only variable that can affect ethical perception is the locus of control. Locus of control is an individual's perspective on an event, and how the individual thinks he can or cannot control the events he experiences. The results of this study are in line with Khanifah et al., (2019), Putro et al. (2021), and Febyola & Hermawan (2021) stated that locus of control affects ethical perception.

# ****CONCLUSION****

Based on the results of the research and data analysis described above, the conclusions of this study are ethical content and equity sensitivity, separately, have no effect on the ethical perceptions of Sharia accounting students. Meanwhile, the other and only variable, locus of control, affects the ethical perceptions of Sharia accounting students.

The results of this study are expected to be known, utilized, and applied in class by lecturers in order to shape the character of students during lectures, especially in the accounting learning process. If it is actually carried out, then the benefits of the results of this research will be felt, especially in the effort to prepare prospective accountants who have ethical perceptions.

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1. n = sample size; N = population size; e = estimated error rate. [↑](#footnote-ref-1)