

ACCOUNTING STUDENT AND LECTURER ETHICAL BEHAVIOR: EVIDENCE FROM INDONESIA

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ABSTRACT

Research on ethical behavior has been conducted to understand human behavior in their environment. It became an issue in Indonesia since there are many issues related to accountant behavior in their professional role. This study provides empirical evidence on an ethical behavior issue related to accounting student and lecturers in a private university in Surabaya, East Java-Indonesia. We added a personal variable of gender and locus of control to identify how women differ from men. Women in Indonesia have been treated as second citizen, not only in education but also in the working environment. This has held despite efforts of emancipation undertaken for many years. The locus of control as an individual factor represents how individuals react to making decision. About half of 23 private universities in Surabaya and 548 respondents engaged in the survey. The universities were separated by accounting program accreditation. Using analysis of variance and Pearson correlation the result of this study show women’s ethical attitudes were better than men’s. Second, it was concluded that individuals with internal lotus of control are more reluctant to do unfair and unethical acts than individual with external locus of control. Finally, accounting programs with better accreditation revealed better ethical behavior, even though the difference was statistically insignificant.

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KEYWORDS: Ethical Behavior, Gender, Locus of Control.

INTRODUCTION

Research in accounting ethics is growing rapidly throughout the world especially since the Enron case in 2002. In Indonesia, the issue of accounting ethics developed along with the occurrence of multiple violations of ethics involving the accounting profession. In public accounting, based on the accountability report of the Honorary Board of IAI (Institute of Indonesian Accountants) in 1990 – 1994 period, there were 53 public accountant cases of ethics violations (Husada, 1996). Other cases of unethical behavior are quite common. This paper addressed these issues by conducting research on ethical behavior in accounting education.

This research was built upon the work of Ameen et al (1996). It conducted a survey to identify the relationship between individual factors such gender with the willingness to tolerate unethical academic behavior. The result ascertained that female accounting students are more sensitive to ethical issues and less tolerant of unethical behavior than male students are. In this research, gender was chosen since there are some gender related issues in education in Indonesia. The condition and position of women in Indonesia still lags far behind men. The data showed that there were less female students in higher education and levels of illiteracy for women 5.3% higher than 2.7% in men (Pulungsih, 2007). There are a number of traditional cultural values in Indonesia that identify the main tasks of women in domestic positions. When the funding sources of a family are limited, the school should come first to the boy. Although the task of women is in the domestic area, they also must educate children and maintain the welfare of the family. Thus, women should remain knowledgeable for the task. Limitations of education and training opportunities for women by gender equality still require a more serious struggle. Even

though female students are growing, discrimination against women remains a major problem (Ameen et al, 1996; McNicholas, 2004).

In this research, the work of Ameen, et al. (1996) was expanded by adding another individual factor locus of control. The potential link between the personality variable locus of control and ethical behavior has been reported by a number of studies (Cherry and Fraedrich, 2000; Rogers and Smith, 2001; Shapeero et al, 2003). The object of this study was also expanded on accounting lecturers. The addition of accounting lecturers as the object of this research is primarily due to their influence to the ethical behavior of accounting students (Khomsiyah and Indriantoro, 1998). Therefore, in addition to testing and demonstrating ethical behavior in accounting students and accounting lecturers in terms of individual factors of gender and locus of control, this study also looks at the relationship between ethical behavior of accounting students and accounting lecturers. The rest of this paper will be organized as follows: the second section of this paper is the literature review and the development of research hypotheses. The third section outlines the research methods and the fourth section describes research results. Finally, discussion and conclusion are set forth in the last section.

LITERATURE REVIEW

Ward, et al. (1993) defines ethics as a complex process of determining what to do in certain situations. According to Wahyudin (2003), normative ethics are divided into two aspects, moral accountability and normative ethics. Moral accountability includes ethical revelation, ethics rules, and relativism. The normative ethics to happiness involve egoism, self-development, and utilitarianism. Husada (1996) mentions that there are at least four reasons learning ethics is important. First, the ethics of human guide in selecting the various decisions faced in life. Second, ethics is a pattern of behavior based on agreement so that the values of a harmonious life can be achieved. Third, the dynamics of human life led to changes in moral values that need to be analyzed and reviewed. Fourth, encouraging ethical instincts of morality and human inspired for both looking for, find, and apply the essential values of life.

According to Keraf (2001: 33-35), ethics are divided into general ethics and special ethics. Special ethics are further subdivided into three groups: individual ethics, environmental ethics, and social ethics. Social ethics talk about the obligations and rights, attitudes and behavior patterns of humans as social beings who interact with each other. Ethics is concerned with individual relationships between people with one another and about social interaction. Social ethics are about professional ethics. Emphasis on professional ethics demands on one's profession, which in this case concerns about the expertise and moral commitment (responsibility, seriousness, discipline, and moral integrity). Larkin (1990) states the ability to identify ethical and unethical behavior is useful in all professions including auditors.

Research ethics in accounting education have been widely carried out (see, Stevens et al, 1993; Ameen et al., 1996; Buff and Yonkers, 2005; Saravanamuthu and Tinker, 2008). However, there exists limited research on ethics in accounting education in Indonesia (Adib, 2001; Sihwahjoeni and Gudono, 2000; Ludigdo and Machfoed, 1999; Maryani and Ludigdo, 2001). Most of this research indicates that ethics in accounting education was a necessity since it explained ethical behavior.

Gender and Ethical Behaviour

In a business environment, especially in accounting practices, many women entering the work force are entering the accounting and business community. Thus it is important to evaluate whether gender differences affect ethical perceptions of accounting students (Clikeman, 2000). Eagly (1987) suggested that men and women are fundamentally different in moral development and have a tendency to bring different values to the workplace. Differences in values were seen from their attitude and ethical behavior. Based on this theory man puts more value on money, advancement, power and measuring the expression

of individual performance. Women pay more attention to the harmonious relationship and help people. Similarly, Gilligan (1982) stated that American men are socialized in the instrument orientation that emphasizes achievement and problem solving, while women are socialized in the sense orientation that emphasizes the maintenance of relationships.

Past research indicated inconsistent results about the difference of gender influence on ethical behavior (Huton et al., 1996; Jones and Kavanagh, 1996; Cohen et al., 1998; Bass et al., 1999; Shafer et al., 2001) Huton et al. (1996) researched the issue of gender effects on behavior in the form of attitudes, motivations, perceptions of discrimination, and the desire to move jobs. The results showed gender differences in behavior, attitudes, motivations, perceptions of discrimination and the desire to move jobs. Research conducted by Ameen, et al (1996) concerning the relationship between gender and ethical sensitivity showed that female accounting students are more sensitive to ethical issues and less tolerant than male students. Cohen et al (1998) examined the influence of gender on ethical behavior finding differences in intensity and ethical orientation among male and female non-practitioner accountants and professional accountants. On the contrary, some researchers found no ethical differences between men and woman (Jones and Kavanagh, 1996; Bass et al., 1999; Shafer et al., 2001)

In Indonesia, Adib (2001), who is also motivated by the study of Ameen et al. (1996), suggested that ethical sensitivity of accounting students in an academic environment between men and women showed the same ethical priorities. Abdurachim and Indriantoro, (2000) showed that there were differences in the attitude of men and women of accountant lecturers in the workplace. However, on examination of the motivations and perceptions of discrimination in the workplace, it is evident there is no difference. Further, it also proved that the females have higher sensitivity rates than males (Ludigdo and Machfoed, 1999; Maryani and Ludigdo, 2001).

Based on the studies mentioned above, there are inconsistencies regarding the ethical behavior between men and women. Therefore, this study proposes the following null hypothesis:

Ho1: there is no ethical behavior difference between male and female accounting students.

Ho2: there is no ethical behavior difference between male and female accounting lecturers.

Ho3: There is no relationship of ethical behavior between accounting students and accounting lecturers.

Ho4: There is no gender interaction on the relationship between ethical behavior of accounting students to accounting lecturers.

Locus of Control and Ethical Behaviour

Locus of control, as a personality variable, defined as someone's view of event – whether he/she feels can or cannot control the events that happened to him/her (Brownell, 1981). A person with internal locus of control believes that what is happening to him/her (positive or negative events) is a consequence of one's own actions. Therefore, he/she always wants to be in control of his/her being and always takes responsibility for any decision-making. A person with an external locus of control believe that events in his/her life is influenced by fate, fortune, and power outside him/herself. Thus, the incident is outside his/her control.

Reis and Mitra (1998) examined the effects of differences in individual factors on the ability to receive ethical or unethical behavior and proved that individuals with internal locus of control tend to be unwilling to accept a less ethical action. In contrast, individuals with an external locus of control tend to

be more willing to accept certain actions that are less ethical. Furthermore, in relation to gender, they showed that women are more ethical than men. Thus gender is a significant factor in determining ethical behavior and women are more ethical than men to perceive situations in business ethics. Based on the theory of locus of control, the behavior of auditors in a conflict situation will be influenced by the characteristics of its locus of control. Individuals with an internal locus of control are more likely to behave ethically in a conflict situations than individuals with external locus of control.

Rogers and Smith (2001) investigate whether locus of control, age, and gender separately and jointly affect ethical decision making. Their results indicated that gender is insignificant in the analysis, while locus of control is significant with the internal locus of control supplying the more ethical responses. In Indonesia, Fauzi (2001) conducted a study on the influence of differences in individual factors on ethical behavior of students. They showed that accounting students with internal locus of control behave more ethically than accounting students with external locus of control. The results of this study support the research of Reis and Mitra (1998) Based on theory and research results mentioned above, we propose the following null hypothesis:

Ho5: There is no ethical behavior difference between the of accounting students with internal locus of control and accounting student with external locus of control

Ho6: There is no ethical behavior difference between the of accounting students with internal locus of control and accounting student with external locus of control

In this study, we added accounting education accreditation to determine whether a higher accreditation level indicated a higher level of ethical behavior. Since accreditation was determined to reflect the quality of the university, we propose the following null hypothesis:

Ho7: There is no ethical behavior difference between accounting students on the levels of accounting education accreditation

Ho8: There is no ethical behavior difference between accounting lecturers on the levels of accounting education accreditation

RESEARCH METHODS

The population in this study is accounting students who have more than 120 credits and accounting lecturers in the faculty of economics of the accounting department at a private university in Surabaya, East Java – Indonesia. Students who have taken over 120 credits are selected because they have taken courses that contain the teaching of ethics such as auditing and managerial accounting and they will soon complete their thesis for a degree in accounting. The number of respondents in the study include 436 accounting student and 112 for accounting lecturers.

Ethical behavior is behavior or a response of someone in his/her environment regarding the rights and moral obligations and true or false values. Accounting student ethical behavior were measured using instruments developed by Ameen et al. (1996). The instruments are grouped into three dimensions: unethical behavior at the time of examination, unethical behavior when conducting task groups or individuals, and unethical behavior when making paper.

Ethical Behavior were measured using instruments developed by the researchers by modifying Ameen et al.'s (1996) instrument. Instruments were grouped into three dimensions, namely: unethical behavior related to the examinations assessment, unethical behavior related to teaching and learning, and unethical behavior related to the research. Questionnaires were given a value of 1 (very fair) to 5 (very unfair).

Ethical behavior of the overall score ranges between 23 (minimum) to 115 (maximum). The minimum score indicates a high level of ethical behavior, while the maximum score indicates a low level of ethical behavior. Gender in this study was based on the concept of sex, a biologically determined nature. Gender is divided into two, male and female with a value of 1 for man and a value of 2 of female.

Locus of control describes the individual's belief that individuals can influence the events associated with his/her life. Locus of Control was measured by using the instrument of Work Locus of Control Scale (WLCs). The instrument consists of 16 question items using a Likert scale of 1 to 4 points. The higher the score indicates an external LOC, whereas the lower the score is an internal LOC. Cut-off point groupings based on the mean score. Internal LOC was given a value of one and external LOC was given a value of zero.

RESEARCH RESULTS

Summary data on the ethical behavior and locus of control variable of accounting students and accounting lecturers are shown in Table 1. Of the gender factors, the table shows the average score of ethical behavior variable of accounting students was 1.94 and 1.18 for accounting lectures in the assessment range criteria 1-5. This indicates that lecturers have better ethical behavior than students. The average score of ethical behavior of female accounting students and lectures is better than male students and lectures. For lotus of control, the average score was 2.94 and 2.92 for accounting students and lectures respectively, which indicate that they are likely to have an internal LOC. While the factors of gender, male students and lecturers on average are more likely to have an internal LOC than female.

Table 1: Description of Ethical Behavior and Locus of Control

No	Respondent	Ethical Behavior			Lotus of Control		
		M	F	Average	M	F	Average
1	Accounting Students	2.01	1.89	1.94	2.93	3.04	2.94
2	Accounting Lecturers	1.16	1.20	1.18	2.98	3.03	2.92

This table shows the average score of ethical behavior and locus of control of accounting students and accounting lecturers. For ethical behavior, the lower the score indicates an ethical behavior, while for locus of control, the lower the score indicates internal locus of control (cut of point 2.96 for accounting students and 2.93 for accounting lecturers).

Comparison between accounting students and accounting lecturers for ethical behavior indicated that on average, accounting lecturers have a higher level of ethical behavior than accounting students. Likewise, on average, accounting lecturers are more likely to be an internal locus of control than accounting students.

Statistical descriptions of ethical behavior according to universities' accreditation (Table 2) showed that ethical behavior of accounting students of "B" accounting education accreditation is higher than "A" and "C" accreditation. On the contrary, ethical behavior of accounting lecturers of "A" accreditation is lower than "B" and "C" accreditation.

Table 2: Ethical Behavior Based on Accounting Education Accreditation

No	Accounting Education Accreditation	Accounting Students			Accounting Lecturers		
		M	F	Average	M	F	Average
1	A	1.97	1.97	1.97	1.15	1.14	1.15
2	B	2.05	1.82	1.93	1.24	1.16	1.19
3	C	2.00	1.88	1.94	1.09	1.29	1.20

This table showed on average the ethical behavior and lotus of control according to accounting education accreditation.

The hypotheses test results in Table 3 indicate that two of the eight of null hypotheses were rejected, which mean that females were as capable as males not only in higher education (students), but also in the work place (lecturers).

The ethical behavior between male and female students are different, with female students have a higher ethical behavior than male. On the contrary, there is no difference of ethical behavior between male and female lecturers. On lotus of control variable, results point out that students with internal locus of control have a higher ethical behavior than students with external locus of control, while for lecturers there was no ethical behavior difference on internal-external lotus of control.

Table 3: Hypotheses Testing

Hypotheses	Respondent	N		Means of Ethical Behavior		F value (correlation)	Sig.	Decision
		M/I	F/E	M/I	F/E			
Gender (Male – Female)								
1	Students	205	214	1.9986	1.8823	7.087*	0.008*	Ho rejected
2	Lecturers	49	59	1.1973	1.1680	0.925	0.338	Ho not rejected
3	Students-Lecturers	254	273	-	-	-0.10	0.920	Ho not rejected
4	Gender -Students-Lecturers	254	273	-	-	-0.15	0.874	Ho not rejected
Locus of Control (Internal – External)								
5	Students	196	223	1.8841	1.9876	5.577*	0.019*	Ho rejected
6	Lecturers	51	57	1.1741	1.877	0.198	0.657	Ho not rejected
Level of Accounting Education Accreditation								
7	Students	218	218	2.0134	1.8942	0.515	0.598	Ho not rejected
8	Lecturers	51	61	1.1625	1.2011	1.199	0.306	Ho not rejected

*This table shows the result of hypotheses testing. Hypotheses 1-2and 5-8 used ANOVA, while hypotheses 3-4 used correlation Pearson test.*significant on the level of 0.05.*

DISCUSSION

These results show that ethical behavior of female accounting students is different from the ethical behavior of male students. Female students have a better ethical behavior than male students. Verification of the ethical behavior of female and male accounting lecturers shows the same results, although the difference was not statistically significant. There was also a difference of ethical behavior between accounting students internal locus of control and accounting students external locus of control. Accounting students with internal locus of control have a better ethical behavior than accounting students external locus of control. Conversely, there was no difference of ethical behavior of accounting lecturers. A person with internal locus of control believe that what is happening (positive or negative events) is a consequence of one's own actions (Brownell, 1981). Therefore, the person must always be in control and always takes responsibility for any decision-making. A person with external locus of control believes that events in his/her life are influenced by fate, fortune, and power outside him/herself.

Four understandings can be derived from the results: first, the results of this study support the theory of gender socialization which argues men and women are fundamentally different in moral development and its tendency to bring different values to the workplace. Based on this theory males put more value on money, advancement, power and measuring the expression of individual performance. Women pay more attention to the harmonious relationship and help people (Eagly, 1987; Gilligan, 1982; Clikeman, 2000). Women are more ethical than men. Thus gender is a significant factor in determining ethical behavior and women are more ethical than men to perceive situations in business ethics.

Second, this study shows no correlation between students' ethical behavior with accounting faculty accreditation and lecturers' ethical behavior. The result is different from the results of research by Suwardjono (1992) which stated that accounting education has a major influence on the accountants' ethical behavior. Accounting education is not only responsible for the teaching of science in business and accounting (knowledge transformation), but also to educate students to be a complete human personality. Accountants as educator, who instill knowledge of ethics, should also have ethical behavior, so that students will be more able and willing to understand and accept that knowledge. Ethical attitude will encourage ethical behavior as well. Therefore, the cultivation of ethical attitudes and ethical behavior of accounting lecturers are expected to encourage accounting students to behave ethically. The lack of correlation between ethical behavior of accounting students and accounting lecturers' ethical behavior may be caused by factors of understanding the questionnaires that were perceived differently among students and lecturers. Respondents may be inclined to fill out questionnaires to give the best answer or it can also be caused by meaningless of the questionnaire, so they cannot measure the ethical behavior of students and lecturers. This maybe possible though the questionnaire used in this study have been used also in previous studies (Ameen et al., 1996; Khomsiyah and Indriantoro, 1998; Abdurachim and Indriantoro, 2000).

Third, the results support the theory of locus of control, where individuals with internal locus of control are more likely to behave ethically in conflict situations than individuals with external locus of control (Rogers and Smith, 2001). The results also support the research by Reis and Mitra (1998) and Fauzi (2001). Reis and Mitra research (1998) on the effects of individual differences factors in the ability to receive ethical or unethical behavior prove that individuals with internal locus of control tend to be unwilling to accept a less ethical action. In contrast, individuals with an external locus of control tend to be more willing to accept certain actions that are less ethical. Fauzi (2001) found that accounting students with internal locus of control behave more ethically than accounting students with external locus of control.

Finally, this study shows that female students have a better ethical behavior than male students, so women should be given the opportunity to obtain higher education levels. In terms of education, the condition and position of women in Indonesia is still far behind men. This should not happen since women play a major role in their children's education. Traditional cultural values that put the main tasks of women in domestic positions should begin to change with the increasing role of women outside home. It is important to realize that although the task of women is in the domestic area, one of their tasks is to educate children and maintain families' welfare; therefore, women should become educated to have the ability to perform the task.

CONCLUSION

The objective of this study is to examine the ethical behavior of accounting students and lectures in terms of individual factors: gender and locus of control. Using a survey method, ANOVA, and Pearson correlation, the result shows that, firstly, female accounting students have a higher level of ethical behavior than male. Even though statistically there is no difference of ethical behavior of accounting lecturers, the mean values indicate that women accounting lecturers have a higher level of ethical behavior than men do. These means that female in Indonesian families should be have a higher degree of education. Secondly, we conclud that individual with internal lotus of control are more reluctant to do unfair and unethical attitude than individual with external locus of control. Finally, accounting programs with better accreditation revealed good ethical behavior, even though the difference was statistically not significant.

Even though the empirical result of this study support the theory of ethics, gender, and locus of control, at least four limitations should be noted. First, the data were collected only at one university in Surabaya

city. The characteristic of this university might be different from those in other areas or countries. Hence, the present result should not be assumed to represent the general case. However, it may provide a fundamental reference for Indonesian accounting education, students, lectures, and family whose environments are similar to those in Surabaya City. Since individual informants provide the empirical data, possible biases or preferences (e.g. learning styles, communication methods, social preferences, etc) may exist due to different personal experiences, family, or educational background. Third, this study didn't control for other variables (e.g. families earning, students or lecturers' age, students or lecturers' background, etc) that may influence the relationship. Finally, this study use ANOVA and Pearson Correlation to test the hypotheses that may have some limitations. Future research may conduct the same research with larger respondents (more than one city), use a control variable as a moderating variable (such as GPA, type of education), and use other analysis like multivariate analysis.

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