

THE EFFECT OF MORAL REASONING, ETHICAL SENSITIVITY, AND ETHICAL CLIMATE ON THE ACCOUNTING STUDENT'S ETHICAL BEHAVIOR

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Abstract— This study aims to determine and assess empirically whether there is influence of moral reasoning, ethical sensitivity and ethical climate to the ethical behavior of accounting students. The sampling technique used purposive sampling method to obtain the sample in this research as much as 333 students with majors or accounting study program in accredited college in Batam city 2017/2018 academic year that is Batam State Polytechnic, Universitas Putera Batam, and Universitas Riau Kepulauan. The results of this study indicate that there is a positive and significant influence of moral reasoning, ethical sensitivity, and ethical climate to the ethical behavior of accounting students. Limitations in this study are in terms of respondents, who are limited to students majoring in accounting or study program. Subsequent research is expected to add a wider sample and add other variables that may affect student's ethical behavior.

Keywords— *Moral Reasoning, Ethical Sensitivity, Ethical Climate, Ethical Behavior of Accounting Students*

I. INTRODUCTION

Business ethics has been a popular topic for the past two decades, especially after the scandals of companies such as Enron, Tyco, and Worldcom were revealed [1]. Some of the published accounting scandals have raised questions about the integrity and credibility of public accountants. With the cases of ethical violations that have occurred so far, efforts are needed to restore public confidence in the accounting profession. This is inseparable from the world of education where the accountant knows and learns about the science of accounting. [2] revealed that ethical decision making processes are influenced by several factors, namely individual and situational while other factors are from the environment or society. Individual characteristics such as moral reasoning and ethical sensitivity will influence someone in ethical decision making. To influence moral reasoning and individual behavior, [3] expects that students' ethical behavior can be shaped by contextual factors such as the ethical climate of the university.

Previous research related to factors affecting ethical behavior of students found that many researchers examined

individual factors such as ethical orientation, ethical sensitivity, level of knowledge, locus of control and demographic factors (age, sex, city of origin and academic achievement) while situational factors like an ethical climate, there are rarely researches. Likewise, research conducted by [4] also states that there is a significant relationship between demographic factors and ethical sensitivity. Some studies focus on the relation of the ethical climate to ethical behavior. [3] in his research found that ethics education and ethical climate have a direct influence on the possibility of students behaving ethically. In addition, the interaction between learning styles and business ethics classes significantly influences the possibility of experiential learners involved in ethical behavior. Lawter Research [3] was conducted for business students at universities in the USA.

Based on a study of the above research, the authors argue that most previous studies focused on individual factors, namely demographic factors and little results of research in Indonesia that examined situational factors such as ethical climate. Research on the ethical climate takes more samples from companies. Thus the author considers the importance of research on the influence of moral reasoning, ethical sensitivity, and the ethical climate on ethical behavior in the context of higher education. For this reason, the research entitled "The Effect of Moral Reasoning, Ethical Sensitivity, and the Climate of Ethics on Ethical Behavior of Accounting Students".

Based on the background of the problem described, the formulation of the problem proposed in this study is how the influence of moral reasoning, ethical sensitivity and ethical climate on ethical behavior of accounting students.

II. LITERATURE REVIEWS

Moral Reasoning

In the theory of cognitive moral development [5], moral considerations or moral reasons can be assessed using three levels of framework consisting of:

1. Pre-conventional level, in this stage, individuals makes decisions to avoid risks or personal interests. This

individual at the moral level will view his personal interests as the main thing in carrying out an action. In addition, individuals will carry out an action for fear of existing laws or regulations.

2. Conventional level, in this stage, individuals becomes more focused on the impact of their actions. In situations of ethical dilemmas, the individual focus is oriented towards the consideration of the need to follow general rules to create good behavior. The individual will base his actions on the approval of friends or family and also on the norms that exist in society. They tend to commit fraud in order to maintain the good name of the group.
3. The post conventional level, in this level, individuals focus on broad ethical principles as a guide to their behavior. In addition, individuals base their actions by paying attention to the interests of others and based on their actions on universal laws

Ethical Sensitivity

Ethical sensitivity is the ability to realize ethical or moral values in an ethical decision. The ability of a professional to behave ethically is strongly influenced by the individual's sensitivity to ethics. An important factor in assessing ethical behavior is the awareness of individuals that they are moral agents. Individual awareness can be assessed through the ability to realize the existence of ethical values in a decision; this is called ethical sensitivity [6]

Ethical sensitivity in this study is associated with student academic activities during the teaching and learning process and is reflected in academic actions that have an impact on ethical behavior. While [7] explained that sensitivity is a characteristic of actions that detect the possibility of graduates behaving ethically. If as a prospective graduate, students behave unethically, then the possibility after graduation will behave unethically. This needs to be detected from the start as a first step to prevent unethical behavior through the coverage or content of the ethics curriculum in lectures.

Climate of Ethics

Ethical climate is a view or perception that applies in the type of organization, both professional organizations such as accountants and non-professional organizations, the procedures used in these organizations have ethical standards in regulating their behavior. Ethical climate theory is a theory developed by [8] as the development of cognitive moral theory. [8] divide the ethical climate into two dimensions of concept typology namely ethical criteria used in decision making (egoism, kindness and principle) and locus analysis (individual, local, cosmopolitan). When these two dimensions are combined into one dimension it will produce a theoretical typology of nine different ethical climates.

Ethical Behavior

Ethical behavior can be defined as behavior that conforms to moral rules and principles that produce the best behavior. Ethics often relates to the behavior of someone who is seen in terms of good and bad, to what extent can be determined by reason; whether or not the ethics of an action is caused more by the level of individual awareness of the actors in the activities of [10].

The research conducted by [5] examined the relationship between demographic factors and ethical sensitivity in accounting students at Malaysian universities. The results of the study showed that there was a significant relationship between demographic factors (age, sex, hometown, year of study and academic achievement) on the ethical sensitivity of accounting students. Research conducted by [11] examined the effect of ethical sensitivity on students' perceptions of ethical behavior of accountants. The results showed a significant positive effect of ethical sensitivity on student perceptions of ethical behavior of accountants and gender can play a role as a moderating variable in the influence of ethical sensitivity on students' perceptions of ethical behavior of accountants.

Research conducted by Lawter (2014) regarding the interaction between learning styles, ethics education and ethical climate found that ethics education and ethical climate have a direct influence on the possibility of students behaving ethically. In addition, the interaction between learning styles and business ethics classes significantly influences the possibility of experiential learners involved in ethical behavior.

Effects of Moral Reasoning on Ethical Behavior of Accounting Students

Literature shows that moral reasoning is an attempt to solve moral problems using sound logic. In a healthy logic a person must be able to understand well the problem at hand before deciding what kind of problem he will take. Students who have a good level of moral reasoning will have good behavior, where it shows a unity between moral reasoning and moral behavior.

H1: Moral reasoning affects the ethical behavior of accounting students

Effect of Ethical Sensitivity on Ethical Behavior of Accounting Students

Ethical sensitivity is a level of sensitivity to existing ethical values. Accounting students who have a high level of ethical sensitivity, they will immediately realize that in their environment there are deviant behaviors and the possibility of making ethical deviations is very small.

Students who have a high level of ethical sensitivity, they will take lessons from existing cases and tend to avoid similar cases. While students who have a low level of ethical sensitivity, lessons on professional ethics will only become a breeze then, and do not rule out the possibility

that they will emulate from the existing case examples. Ethical sensitivity can encourage students to be able to assess accountants who behave ethically or unethically in carrying out their duties.

H2: Ethical sensitivity affects the ethical behavior of student accounting

Effect of Ethical Sensitivity on Ethical Behavior of Accounting Students

Ethical sensitivity is a level of sensitivity to existing ethical values. Accounting students who have a high level of ethical sensitivity, they will immediately realize that in their environment there are deviant behaviors and the possibility of making ethical deviations is very small. While accounting students who have a low sensitivity level, they will not realize if in their environment there are deviant behaviors and the possibility to make greater ethical deviations.

Students who have a high level of ethical sensitivity, they will take lessons from existing cases and tend to avoid similar cases. While students who have a low level of ethical sensitivity, lessons on professional ethics will only become a breeze then, and do not rule out the possibility that they will emulate from the existing case examples. Ethical sensitivity can encourage students to be able to assess accountants who behave ethically or unethically in carrying out their duties.

H2: Ethical sensitivity affects the ethical behavior of student accounting

Effect of Ethical Climate on the Ethical Behavior of Accounting Students

Ethical climate is a condition that makes someone to behave right or wrong, the behavior is moral or not and is related to the surrounding environment. Business schools are known for their high fraud and can actually create an ethical climate where cheating fosters a lack of sensitivity to ethical situations and encourages unethical behavior of McCae and Trevino (1995). The literature shows that the climate for unethical behavior occurs when organizations do not adopt and enforce established codes of ethics, policies and guidelines. Every organization must apply the code of ethics and organizational policies in ethical behavior, and also give respect to ethical behavior and sanctions against unethical behavior, so that the organization can create an ethical climate that has a positive influence on ethical behavior in the organization.

When an organization is in a good ethical climate by enforcing a code of ethics, policies and guidelines that are set then it will carry out activities in a way that complies with existing rules or behaves ethically. Meanwhile, when an organization is in an ethical climate that is not good by not enforcing the code of ethics, policies and guidelines that

are set then it will carry out activities in ways that are not in accordance with existing rules or behave unethically. Based on the description above, the third hypothesis that will be tested is:

H3: Ethical climate influences the ethical behavior of accounting students.

III. RESEARCH METHODS

The method used in this study is a quantitative approach and primary data in the form of a questionnaire that will be distributed to students majoring in or accounting study programs at accredited colleges in the city of Batam.

Operational Definition

Moral Reasoning (X_1)

Moral reasoning is a basic concept possessed by individuals to be able to analyze social-moral problems and be used as a basis for making decisions and actions (Primary, 2014). Based on Reidenbach's (1988) research in Al-Fithrie (2015), moral reasoning can be measured by using an MES or Multidimensional Ethics Scale which is specifically able to identify rationalizations behind moral reasons and so that respondents know why they believe that an action is ethical. There are five moral constructs reflected in the MES, namely: Justice or moral equity, Relativism, Egoism, Utilitarianism, and Deontology or contractual.

Ethical Sensitivity (X_2)

In this study, a measure to measure ethical sensitivity variable is to use indicators of ethical sensitivity according to Rest in Kartika (2013) as follows:

1. Individual recognition of the existence of ethical problems and evaluating the influence of potential behavioral choices on the well-being of affected parties.
2. Determination of moral behavior ideally on the welfare of affected parties.
3. Decisions on the action in question, namely a possible decision can cause an ethical dilemma.
4. The conduct of the intended behavior is to act according to moral goals.

Based on these indicators, ethical sensitivity in this study was measured using a total score of 22 questions taken from the Kartika (2013) study.

Ethical climate (X_3)

Ethical climate is a perception or view that applies in organizational practices and procedures that have ethical content [8]. Ethical climate focuses on measuring individuals' perceptions of practices and procedures that govern ethical decisions in their organizations. The indicators are a code of ethics, organizational policies, top-level management actions (awards and sanctions), and rules.

Ethical Behavior (Y)

Ethical behavior is behavior that is in accordance with social norms that are generally accepted in relation to right and good actions. This ethical behavior can determine the quality of individuals who are influenced by factors obtained from the outside which then become the principle that is lived in the form of behavior. Indicators of ethical behavior according to [7] are as follows:

1. Ethical attitude in working on tasks with their own abilities.
2. Not breaking the rules when working on exam questions.
3. Do not bribe or threaten the lecturer to increase the value of the course.
4. Prepare yourself when faced with exam questions.

Based on these indicators, ethical behavior in this study was measured using a total score of 8 questions taken from Risa's research (2011).

Research Instruments

This research is survey research using a questionnaire from several previous studies adapted from the [12] questionnaire, [6] and [7]. The questionnaire contained 52 questions divided into 12 questions for moral reasoning, 22 questions about ethical sensitivity, 10 questions for ethical climate, and 8 questions about ethical behavior. The scaling method for instruments used is the rating scale namely the Likert scale by measuring the subject's response to 5 scale points. The answers to the moral reasoning questionnaire questions use a five-point Likert scale, namely, 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree. The answers to the ethical sensitivity questionnaire used a five-point Likert scale, namely, 1 = Very No Cheating, 2 = No Cheating, 3 = Neutral, 4 = Cheating, 5 = Very Cheating. The answer to the ethical climate questionnaire and ethical behavior uses a five-point Likert scale, namely, 1 = Strongly Disagree, 2 = Disagree, 3 = Disagree, 4 = Agree, 5 = Strongly Agree. A questionnaire consisting of 52 questions will be tested for validity and reliability to see whether the questionnaire can be used for this study.

Population and Sample

The location of this study was carried out at accredited colleges in Batam city which have accounting majors or study programs, namely Batam State Polytechnic, Putera Batam University, and Riau Islands University. While the object of research is students majoring in accounting or study programs in universities that are registered as active students in regular classes and employees for the 2017/2018 school year.

The population used in this study are all students majoring in accounting or study programs at several accredited universities in Batam, namely Batam State Polytechnic, Putera Batam University, and Riau Islands University. The number of students with accounting majors or study programs in several universities is as many as

1,965 people. To find out the number of samples used in the study, we used the Slovin formula (Umar, 2008). Based on this study, the number of samples taken from the study population was at least 332 accounting students.

The sampling technique used in this study was purposive sampling. The criteria used by researchers in taking research samples are majors or accounting study programs at accredited colleges in Batam City and have business ethics courses in their majors or study programs namely Batam State Polytechnic, Putera Batam University and Riau Islands University 2017/2018 academic year.

IV. RESULTS AND DISCUSSION

The number of respondents who were male were 96 respondents with a percentage of 28.83% and the remaining 237 respondents with a percentage of 71.17% were female. There are 111 respondents who work with a percentage of 33.33% and 222 respondents who do not work with a percentage of 66.67% of 333 respondents. There are around 111 respondents who have not obtained business ethics courses with a percentage of 33.33%, and the remaining 222 respondents with a percentage of 66.67% are those who have obtained business ethics courses. The respondents in semester 1 and 2 amounted to 111 with a percentage of 33.34% and so for respondents in semesters 5 and 6, 7 and 8 with each amount 111 and percentage 33.33%.

Descriptive Statistics

This study uses three independent variables namely moral reasoning, ethical sensitivity and ethical climate and the dependent variable is ethical behavior. Descriptive statistics of each variable can be seen in Table 1 below.

Table 1 Descriptive Statistics

Statistics	Moral Reasoning	Ethical Sensitivity	Ethical Climate	Ethical Behavior
N	333	333	333	333
Mean	34,40	45,67	43,12	31,95
Std. Deviation	3,035	7,178	2,284	1,976
Minimum	30	35	37	29
Maximum	40	62	45	37

Table 1 shows the number of samples used in this study were 333 respondents. The independent variables used in this study are moral reasoning, ethical sensitivity and ethical climate. Moral reasoning has a minimum value of 30 and a maximum of 40 with an average of 34.40 and a standard deviation of 3.035. Ethical sensitivity is known to have a minimum value of 35 and a maximum of 62 with an average of 45.67 and a standard deviation of 7.178. Ethical climate is known to have a minimum value of 37 and a maximum of 45 with an average of 43.12 and standard deviation of 2.284. The dependent variable in this study is that ethical behavior is known to have a minimum value of 29 and a maximum of 37 with an average of 31.95 and a standard deviation of 1.976.

Multicollinearity Test

Test using SPSS, the output shown in Table 2 below:

Table 2 Collinearity Test Result

Variable	Collinearity Statistics	
	Tolerance	VIF
Moral Reasoning	0,967	1,034
Ethical Sensitivity	0,586	1,707
Ethical Climate	0,600	1,666

Source: Primary data processed

From the SPSS output table above, it can be seen that the VIF (Variance Inflation Factor) value of all independent variables are small than 10.00. The regression model formed is free from multicollinearity problems.

Heteroscedasticity Test

The basis for decision making for heteroscedasticity tests is, if the significance value is > 0.05 , there is no heteroscedasticity. Based on testing using SPSS, the output shown in Table 3 below:

Table 3 Heteroscedasticity Test Result

	Sig
Moral Reasoning (H1)	0,417
Ethical Sensitivity (H2)	0,275
Ethical Climate (H3)	0,454

Source: Primary data processed

Based on the output from SPSS, the significance value for all independent variables is greater than 0.05 so that it can be concluded that the data is free from the problem of heteroscedasticity.

Hypothesis Testing

Hypothesis testing used in this study is multiple linear regression analysis. The results of multiple linear regression analysis can be seen in Table 4 below

Table 4 Hypothesis Testing Result

Hypothesis	B	Sig
H1. Moral reasoning for the ethical behavior of accounting students	0,373	0,000
H2. Ethical sensitivity affects the ethical behavior of accounting students	0,149	0,000
H3. Ethical climate influences the ethical behavior of accounting students	0,714	0,000

Source: Primary data processed

Based on Table 4 it is known that the value of the regression coefficient on H1 is 0.373 with a significance value of 0.001 smaller than 0.05 so it can be concluded that hypothesis 1 is significantly positive and supported. The regression coefficient value on H2 is 0.149 with a significance value of 0.000 smaller than 0.05 so that it can be concluded that hypothesis 2 is significantly positive and supported. Regression coefficient value on H3 is 0.714 with

a significance value of 0,000 smaller than 0.05 so that it can be concluded that hypothesis 3 is significantly positive and supported.

Table 4 shows that moral reasoning influences the ethical behavior of accounting students is significant with a significance value below 0.05 which is 0,000. The regression coefficient is positive which is equal to 0.373 which indicates that moral reasoning influences the ethical behavior of accounting students is positive. Thus the first hypothesis (H1) in this study which states "moral reasoning has a positive effect on the ethical behavior of accounting students" is supported.

Ethical sensitivity influences the ethical behavior of accounting students is significant with a significance value below 0.05 which is 0,000. The regression coefficient is positive which is equal to 0.149 which indicates that ethical sensitivity influences the ethical behavior of accounting students is positive. Thus the second hypothesis (H2) in this study which states "Ethical sensitivity has a positive effect on ethical behavior of accounting students" is supported.

Ethical climate influences the ethical behavior of accounting students is significant with a significance value below 0.05 which is 0,000. The regression coefficient value is positive which is equal to 0.714 which indicates that the ethical climate influences the ethical behavior of accounting students is positive. Thus the third hypothesis (H3) in this study which states "Ethical climate has a positive effect on ethical behavior of accounting students" is supported.

The results of testing hypothesis 1 show supported results with a significant value of 0,000 and a regression coefficient value of 0.373, this means that moral reasoning has a significant positive effect on the ethical behavior of accounting students. These results indicate that the higher the level of moral reasoning possessed by accounting students will have good behavior to behave ethically and based on ethical and moral principles. If the accounting student has high moral reasoning, then he will give moral reasoning if in his environment there is a deviant or unethical behavior and with the moral reasoning he has he will give a perception that the action is unethical and will take ethical actions. Likewise with ethical and unethical behavior carried out by accountants, accounting students with moral reasoning possessed, he will be able to assess or give accountants perceptions of their behavior.

The results of this study are consistent with the research conducted by [13]. His research argued that moral reasoning has a positive effect on the ethical behavior of accounting students. These results indicate that the higher moral reasoning considerations will encourage an increase in ethical behavior of accounting students.

The results of testing hypothesis 2 show supported results with a significance value of 0,000 and a regression coefficient value of 0,149, this means that ethical sensitivity has a significant positive effect on the ethical behavior of accounting students. These results indicate that the higher the level of ethical sensitivity possessed by accounting students, the ethical behavior of accounting students will also be good. If an accounting student has high ethical sensitivity, he will

immediately realize if in his environment there is a deviant or unethical behavior and with the ethical sensitivity he has then he perceives that the action is unethical and will take ethical actions, and he will be more appreciative of colleagues who are able to comply with applicable ethics. This means that ethical sensitivity can encourage students to be able to assess or give perceptions to accountants who behave ethically or unethically in carrying out their duties.

The results of this study are consistent with the research conducted by [14] and [15] that ethical sensitivity has a positive effect on ethical behavior. We recommend that an accounting student must have good ethical sensitivity, with good ethical sensitivity; an accounting student can minimize ethical violations that have occurred and will appreciate accountants by providing ethical perceptions to accountants who can carry out their duties properly.

The results of testing hypothesis 3 show supported results with a significance value of 0,000 and a regression coefficient value of 0,714, which means that the ethical climate has a significant positive effect on the ethical behavior of accounting students. These results indicate that the higher the level of ethical climate that occurs in the college environment, the ethical behavior of accounting students will also be good.

The results of this study are consistent with the research conducted by [3] regarding the interaction between learning styles, ethics education and ethical climate found that ethics education and ethical climate have a direct influence on the possibility of students behaving ethically. These results indicate that when an organization is in a good ethical climate by upholding a code of ethics, established policies and guidelines it will carry out activities in a manner that is in accordance with existing rules or behave ethically and vice versa.

V. CONCLUSION

This study aims to determine whether there are influences of moral reasoning, ethical sensitivity and ethical climate on ethical behavior of accounting students. the conclusions of the results of the study are as follows:

1. Moral reasoning affects the ethical behavior of accounting students
2. Ethical sensitivity affects the ethical behavior of accounting students
3. Ethical climate influences the ethical behavior of accounting students

Limitations in this study include:

1. Not using all universities in the city of Batam, only using three universities, namely, Politics Batam, Riau Islands University, and Putera Batam University.
2. The difficulty in collecting questionnaires that have been distributed to respondent

Based on the results of this study, it is expected that further research is expected to increase the scope of research,

namely by increasing the population of the study not only in the department or accounting study program, but can be compared with other majors or study programs (management, economics, finance and business administration) in the city of Batam. Furthermore, this research is still limited to moral reasoning variables, ethical sensitivity and ethical climate, for further research researchers can add research variables that also influence the ethical behavior of accounting students.

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