

Factors Affecting Accounting Students' Perception About Creative Accounting Study on Accounting Students in Economic of Faculty Universitas Negeri Malang

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Abstract

There are many cases of creative accounting both abroad and in Indonesia which involved well-known Public Accountants because they provide opinions not based on the actual circumstances of the financial statements. Therefore, it is very important to understand the factors behind the practice of creative accounting and also to understand the factors that motivate a person to engage in creative accounting practices. There is still difference opinion between pros and cons among nowadays accountant on creative accounting There have been a lot of studies on the motives and techniques of creative accounting practices, but research that discusses the influence of ethical orientation on creative accounting practices is still rarely.. This study aims to determine the influence of the variable level of accounting knowledge, ethical orientation, gender, and Machiavellianism on the dependent variable which in this study is the ethical perceptions of Accounting students regarding creative accounting. This study uses a quantitative research approach and collects data using case questions and questionnaire instruments Mutiple Regression used to analyze the data. The results of the study showed that the level of knowledge, ethical orientation, idealism, and gender have no influence on ethical perceptions, while the ethical orientation of relativism and Machiavellian has no effect.

Keywords: *student ethical perception about creative accounting, level of accounting knowledge, ethical orientation, gender, Machiavellianism*

Introduction

Financial statement is a part of the financial reporting process with the aim of providing information relating to the financial position, performance, and changes in the financial position of a company that can be used as consideration for decision-making by its users. Users of financial statements can be distinguished from two parties; internal and external parties. Internal parties are company management itself, while external parties include investors, government, creditors, and the wider community. Thus, the financial statements must clearly describe how the financial condition and performance of the company at that time because the report is the main source for getting information about the company's finances.

Policies and strategies adopted by the company are inseparable from maximizing corporate profits. The policies made by management are the major contributors to the amount of profits generated by the company. One of management policies is accounting policy. Generally accepted accounting principles provide freedom and flexibility for management to determine the accounting methods used in preparing financial statements. Management will choose and apply accounting methods that can potentially provide the maximum benefit in the presentation of financial statements. Thus, because of this presentation it will potentially lead to information gaps between management (financial statement presenters) and investors (recipients of information). This gap is a

manifestation of management's actions to improve the company's reputation and maximize profits by utilizing the accounting process that is accounted as a Creative Accounting.

Furthermore, according to Blake and Dowd, 1999 Creative accounting is a process in which some parties use the ability to understand accounting Understanding (including standards, techniques, etc.) and use it to manipulate financial reporting. Until now there are still differences in opinion between pros and cons. Some parties who provide pro responses to accounting practices believe that creative accounting practices are not unethical actions. Meanwhile, according to Keminski (2014) Creative accounting practice is an ethical and not criminal act if in practice it does not exceed legal limits; this creative accounting practice actually provides benefits for the company in the long run.

There are many cases of creative accounting both abroad and in Indonesia. The case in America involving the Enron energy company is one of the largest creative accounting cases in the world. Enron, which was one of the largest energy companies in the United States, was involved in a fraud scandal with investors. Other cases also occur in companies such as Xerox and Worldcom. Creative accounting cases also occur in Indonesia such as PT Sunprima Nusantara Financing (SNP Finance). This company was suspected of manipulating annual financial statements. This case has involved two Public Accountants namely Marlinna and Merliyana Syamsul and KAP Satrio, Bing, Eny (SBE) and Partners for providing opinions not based on the actual circumstances of PT.Sun Prima Nusantara's financial statements. Previously, the case of creative accounting also occurred first at PT. Kimia Farma, Lippo Bank, PT Telkom and PT Askrindo. Some of these cases show that creative accounting practices can harm investors and can even cause the company itself to go bankrupt if it is proven to have violated applicable regulations. Therefore, it is very important to understand the factors underlying behind the practice of creative accounting and also to understand the factors that motivate a person to engage in creative accounting practices.

There have been a lot of studies on the motives and techniques of creative accounting practices, but research that discusses the influence of ethical orientation on creative accounting practices is still rarely. Ethical orientation can affect one's ethical behavior in understanding and recognizing ethical issues. Ethical orientation has two characteristics that control it, namely idealism and relativism. Idealism tends to refer that individuals believe in what is owned and desired does not violate the norm. An idealistic person will avoid actions that can hurt and harm others, and will take decisive actions for unethical actions that harm others (Mella, 2015). Whereas relativism tends to discuss the neglect of principles and the absence of a sense of responsibility in one's life experience.

Knowledge is everything that is known in the form of intelligence or subjects. Each individual has different Knowledge of an object. Knowledge becomes one of the bases for forming individual behavior (Sarwono, 1983). An accountant needs Accounting knowledge in doing his work. As a prospective accountant, accounting knowledge is also needed by Accounting students. The level of accounting knowledge possessed by different accounting students is also what causes differences in perceptions of accounting scandals that occur one of them regarding creative accounting. The higher the accounting knowledge possessed by these students, the better their understanding of creative accounting is. Therefore, in the future, accounting students are expected to become an accountant who can comply with applicable accounting standards.

Gender shows differences in ethical perceptions of creative accounting practices so that these gender differences cause differences in judgment in responding to creative accounting practices. Women and men have a different responses in response to an action related to ethics. There are several studies that find the influence of gender on creative accounting. Women will have assertive perception of unethical actions compared to men (Joseph, J et al., 2010). Women will consider an ethical issue more than men (Stoltzfus et al., 2011).

In addition, Machiavellianism is also a factor that can cause someone to behave unethically. Machiavellianism is a process where manipulators get more rewards than what they get when they do not manipulate, when others get smaller, minimal in the short term (Christie and Geis, 1970) in Purnamasari (2006). The higher the nature of individual's Machiavellianism, the more likely a person is to behave unethically.

Previous studies that discussed ethical perceptions related to creative accounting practices. Previous studies have shown that idealism, relativism, age and Understanding have a significant effect on accounting students perceptions about the ethical crisis of professional accountants while gender has no significant effect (Comunale et al., 2006).

The Cognitive Moral Theory put forward by Kolberg (1984) states that individuals will tend to take action on behaviors that are considered ethical by moral reasoning first. Based on Kolberg's cognitive moral theory, the character of idealism will be more assertive when faced with situations that lead to unethical actions so that the level of idealism will tend not to accept or not respond if there are actions related to creative accounting practices. While the character of individual relativism will tend to give positive reactions in the sense that individuals will justify if there are actions that lead to the practice of creative accounting. Cognitive Moral Theory also underlies that the level of accounting Understanding of an accountant will increasingly increase. Along with this increase, the ability to understand creative accounting is also increasing. Therefore, in the future, accounting students are expected to become an accountant who can comply with applicable accounting standards. Based on the perspective of moral cognitive theory, gender shows the differences between men and women. In response to the existence of creative accounting actions, Cognitive Moral Theory in Gender and creative accounting that women's moral reasoning is better than men because women will be more assertive when making decisions related to ethics. Likewise, female students will tend to have perceptions that are more ethical in assessing unethical behavior than male students. Machiavellianism and creative accounting are also based on the relationship by the Cognitive Moral Theory which states that the more and accountant leads to the nature of Machiavellian, the tendency to lead to ethical dilemmas will increase.

Previous studies that underlie the conduct of this research that once linked gender and creative accounting still produced inconsistent research between Komunale (2006) and Elok (2013) that examine between Machiavellianism and Creative accounting. The study was conducted by Novitasari (2017), Rindayanti, Dekeng Setyo Budiarto (2017), Kurniawan and Widhanaputra (2017), Ni Nyoman Ayu, (2017) where the results supported the theory. Instead the results of studies that are not in line with the theory experienced by researchers such as Saitri and Suryandari (2017), Prabowo and Widanaputra (2018).

Methods

The design of this study is explanatory research because it aims to determine the effect of the variable levels of accounting Knowledge, ethical orientation, gender, and Machiavellianism on the dependent variable, namely the ethical perceptions of accounting students regarding creative accounting.

Population and Sample

Population in this study was students majoring in accounting at Universitas Negeri Malang in the year class of 2016. There were 150 students spread across various classes. The sample in this study was taken by purposive sampling method, which is a method of taking based on certain characteristics. Some Characteristics are set as follows:

1. Bachelor accounting students at Universitas Negeri Malang who have taken auditing course 1
2. Bachelor accounting students at Universitas Negeri Malang who have taken Auditing course 2
3. Bachelor accounting students at Universitas Negeri Malang who have taken Advanced Financial Accounting

1 and 2 courses

4. Bachelor accounting students at Universitas Negeri Malang who have taken Business Ethics

Type of Data and Data Source

This research uses primary data. The data is captured by sending directly in the form of a questionnaire to Bachelor accounting students at Universitas Negeri Malang class of 2016 students who have taken auditing 1, auditing 2, middle financial accounting 1, middle financial accounting 2 and business ethics courses and also given through google form media. The results of questionnaires that returned a total of 150 questionnaires within one week after the questionnaire was distributed and the description of Respondents Based on the courses that have been taken are as follows:

Table 1. Respondents detail based on subjects that have taken

Course	Number of Respondent	Percentage
Auditing 1	150	100%
Auditing 2	150	100%
Intermediate financial Accounting 1	150	100%
Intermediate financial Accounting 2	150	100%
Professional and Business Ethics	150	100%

Source:

Processed Data (2019)

Then the description of respondents by gender is as follows:

Table 2. Responden Detail Based on Gender

Gender	Number of Respondents	Percentage
Female	97	64,7%
Male	53	35,3%

Source: Processed Data (2019)

Most of the respondents were female. They consist of 97 people (64.7%) and the remaining 35.3% were male as many as 53 people.

Data Measurement Techniques and Instruments

In capturing the data, questionnaire is used in this study. The questionnaire consisted of indicators of the dependent variable of accounting students ethical perceptions of creative accounting practices and the independent variables of the level of accounting Knowledge, ethical orientation (idealism and relativism), gender and machiavelianism. Questionnaires are distributed via google form. Respondents are asked to fill in answers to questions in verbal form with predetermined categories.

Measurement data in this study uses a research instrument which is at the same time a grid that will be considered as a tool to capture data for each variable. The grids are in the following table:

Table 3. Research Instrument Design

Numb.	Variable	Indicator	Item Number	Reference
1.	Accounting students perception on <i>Creative Accounting</i>	Case A		Goerge Lan et al., (2015)
		Net Profit Reduction	1	
		Net Profit Increase	2, 3a, 3b, 4	
		Case B		
		Personal Interest	1, 4	
	The interest of the closest person	2, 3		
2.	The level of accounting Knowledge	Students' Grade Point Average (GPA) <ul style="list-style-type: none"> • Cumlaude ($3,51 < X \leq 4,00$) • Very Good ($2,76 < X \leq 3,50$) • Good ($2,00 < X \leq 2,75$). 	5 (part 1)	Anggita (2017)
3.	Ethical Orientation	1. Idealism	1, 2, 3, 4, 5,6,7,8,9	Greenfield et al., (2007)
		2. Relativism	10,11,12, 13, 14, 15, 16, 17, 18, 19	
4.	Gender	1) Male 2) Female	3 (Bagian 1)	Comunale et al (2006)
5	Machiavellian	1) 1) Immorality	1-5	Dahling et al (2009)
		2) 2) Desire for control	6-8	
		3) 3) Desire for status	9-11 and 12-6	
		4) 4) Suspicion of others		

Ethical Perceptions of Accounting Students Regarding Creative Accounting (Y)

It is a process of understanding an accounting students about the process of transforming financial statements by using alternative choices in accordance with Accounting Standards with the aim of manipulating financial statements as expected. This variable is measured using four indicators that are: 1) Reduction in net income, 2) Increase in net income, 3) Personal interests and 4) Interests of the closest people (George Lan et al., 2015).

The Level of Accounting Knowledge (X₁)

Accounting Knowledge is the science of recording, classification, identification of transactions related to finance that are arranged systematically and in the form of units of money that are useful to provide a clear picture of the financial condition of a company. Measurement of this variable uses GPA categorization indicators from students

(Anggita, 2017). The indicator is a) cumlaude ($3.51 < X \leq 4.00$) b) Very Satisfying ($2.76 < X < 3.50$) c) Satisfying ($2.00 < X \leq 2.75$)

Idealism Orientation (X_{2a})

Ethical orientation is an individual's behavior in solving a problem related to ethics. This variable consists of two types of characteristics. The first characteristic is Orientation of idealism X_{2a} (Ethical Orientation of Idealism), which is that an individual's attitude is assumed if his actions are in accordance with applicable general ethics.

The second characteristic is the Ethical Orientation of Relativism (X_{2b}), which is an ethical rule that is universal because each person has a different background. Both of these variables are measured with an instrument by using Likert scale which consisting of 4 levels of categories that have been modified by 4 points: strongly agree (SS), agree (S), disagree (TS), and strongly disagree (STS). Greenfield *et al.*, (2007).

Gender (X₃)

Gender is the differentiation of roles, positions, responsibilities, and division of labor between men and women determined by the community based on the nature of men and women. Gender is also a visible difference between men and women when viewed from values and behavior. The gender indicators of the research used in this study used the sexes, male and female. Measurement of gender variables is done by using dummy variables, where male respondents will get a value of 1 and female respondents get a value of 0 (Comunale *et al.*, 2006). Information about this gender variable can be found in the research questionnaire for the respondent's identity.

Machiavelianisme (X₄)

It is a condition where a person is better doing cheating than not doing it at all because the perpetrators of the fraud assume that by doing so the results will be obtained more than not doing it at all. Of course, these assumptions can affect individual decisions and responses to ethical issues when later facing ethical problems. Machiavelianism variable is measured on a Likert scale from 1 to 4 with a choice of answers ranging from strongly agree, agree, disagree, and strongly disagree. This measurement adopts the questionnaire used in the Study of Dahling (2009).

Data Analysis Method

Multiple regression analysis is used to analyze the design model of this study with the aim to examine the relationship between the dependent variable and the independent variable with 4 (four) independent variables. These variables are ethical orientation, level of accounting Knowledge, gender, and Machiavellianism. These variables are expressed in the form of mathematical equations and from this study produced a multiple regression analysis model as follows:

$$Y = 40,138 + 0,339X_1 + 0,095X_{2a} - 0,374X_{2b} - 0,049X_3 - 0,036X_4 + e$$

Information:

Y = Ethical perception of students regarding creative accounting

a = constant

X₁ = Accounting Understanding Level

X_{2a} = Ethical orientation of idealism

X_{2b} = The ethical orientation of relativism

X₃ = gender

X₄ = Machiavellian

e = error variable

Coefficient of variables

The level of accounting Knowledge (X1) and idealism orientation variable (X2a) has a positive sign which means there is a direct relationship with students' ethical perceptions of creative accounting. This means that if there is an increase in one unit in the level of accounting Understanding and idealism orientation will result in an increase in the variable of ethical perceptions about creative accounting. Conversely, the negative coefficient on the gender variable (x3) and Machiavellianism variable (X4) are negative, which means that if there is an increase of 1 unit in the two variables above, it will result in a decrease in the variable of the ethical perceptions of students regarding creative accounting.

Results and Discussion

Results

F-test results (Simultaneous Test)

Based on the results of the simultaneous test (F-Test) showed that the F count was obtained at 13.477 with a significance level of 0,000 which is less than the Sig. <0.05 which indicates that the model used consists of variables that the level of accounting Understanding (X1), ethical orientation idealism (X2a), ethical orientation relativism (X2b), gender (X3) and machiavellianism (X4) simultaneously influence ethical perceptions accounting students regarding creative accounting (Y).

T-test Results (Partial Test)

Based on the partial test results (t-Test), it shows that the level of accounting Understanding (X1), ethical orientation idealism (X2a) and gender (X3) at a significance level > 0.05 does not have a significant effect on the accounting student's ethical perceptions regarding creative accounting (Y). yet, on the contrary the ethical orientation variables of relativism (X2b), and machiavellianism (X4) have a significant negative effect on the ethical perceptions of accounting students regarding creative accounting (Y).

Test results for coefficient of determination (R2)

The coefficient of determination generated through multiple linear regression analysis is 0.319. So it can be concluded that the values of X1, X2a, X2B, X3 and X4 in the regression model contributed 31.9% so the contribution of influence or the proportion of the independent variables amounted to 31.9%. While 68.1% is influenced by other factors not examined in this study

Discussion

The influence of the level of Accounting Knowledge on the ethical perceptions of accounting students regarding creative accounting

Based on the results of regression analysis, it can be seen that the variable level of accounting Knowledge has a t value of 0.316. In addition, it can be seen that the variable level of accounting Knowledge has a significance value of 0.753, which is greater than 0.05 (0.753 > 0.05). Based on the results of the analysis, the level of accounting Knowledge does not significantly influence the ethical perceptions of accounting students regarding creative accounting. Thus, these results indicate that the higher level of a person's accounting Knowledge students will not determine the high or low students' ethical perceptions about creative accounting. In other words that the level of accounting Knowledge will not be able to give a better understanding to students of creative accounting or in other words the higher level of accounting Knowledge of students will not guarantee that students will

have good ethical morals or adhere to existing standards when faced with action related to creative accounting. The results of this study also do not support cognitive moral theory which states that individuals will tend to take action on behaviors that are considered ethical by moral reasoning first.

The influence of ethical orientation of idealism on the ethical perceptions of accounting students regarding creative accounting

Based on the results of the regression, it can be seen that the ethical orientation variable idealism has a calculated value of 0.967. In addition, it can be seen that the ethical orientation variable idealism has a significance value of 0.335, which is greater than 0.05 ($0.335 > 0.05$). Based on these results, the ethical orientation of idealism does not significantly influence the ethical perceptions of accounting students regarding creative accounting. Therefore, these results indicate that the high and low orientation of idealism will not affect determining the level of ethical perceptions of students regarding creative accounting. In the words that the idealism orientation character of an individual student who tends not to accept actions that hurt and harm others and is more assertive when faced with situations that lead to unethical actions is not a determinant of actions related to creative accounting practices. The results of this study also do not support cognitive moral theory which states that the higher one's idealism, the more assertive and critical his stand will be in relation to creative accounting practices. The results of this study do not support studies from Komunale (2006) and Himah (2013) which gives the meaning that the higher the level of idealism, students will perceive negatively or in other words students cannot accept or disagree with accountant scandals.

The effect of relativism's ethical orientation on the ethical perceptions of accounting students regarding creative accounting

Based on the regression results, it can be seen that the ethical orientation variable of relativism has a calculated value of -5.421. In addition, it can be seen that the ethical orientation variable of relativism has a significance value of 0,000, which is smaller than 0.05 ($0,000 < 0.05$). Based on these results, there is a significant negative effect between the ethical orientation of relativism and the ethical perceptions of accounting students regarding creative accounting. The results of this study show that when the ethical orientation of the relativism of students is high, they will tend to ignore the principles and situations around them and there is no assertive response when they know that there are acts of creative accounting practice. It means that if someone have a high level of relativism will have a positive perception when there are scandalous acts in accounting or tend to approve the occurrence of creative accounting practices. The results of this study are in line with cognitive moral theory as well as studies from Mella (2015), and Komunale et al., (2006) which means that students who have high relativism tend to provide positive perceptions of accountant scandals. Therefore, the higher the level of one's relativism, the person will provide a less critical or less strict ethical perception of creative accounting.

The influence of gender on the ethical perceptions of accounting students regarding creative accounting

Based on the regression results, it can be seen that the gender variable has a calculated value of -0.91. In addition, it can be seen that the gender variable has a significance value of 0.928, which is greater than 0.05 ($0.928 > 0.05$). Based on these results, there is no significant influence between gender and ethical perceptions of accounting students regarding creative accounting. Thus, these results indicate that there are no significant differences in gender that can affect students' ethical perceptions of creative accounting. In other words, there is no significant difference between accounting students both male and female in assessing the occurrence of creative accounting practices.

The results of this study do not support the Cognitive Moral theory which states that someone will give a response regarding ethical or unethical actions through moral reasoning. In cognitive moral theory, a person gives a response regarding ethical or unethical actions through moral reasoning, while moral considerations based on gender differences state that moral considerations are based on two approaches namely the structural approach and the socialization approach. In the structural approach, women and men in the same profession have the same ethical values because of the same rewards and incentives. However, in the socialization approach, men assume that deviating from the rules to be successful can be done, while deviations from these rules will have little chance of being done by women. This makes moral reasoning on cognitive moral theory related to gender differences because women are more assertive in judging unethical actions than men.

The results of this study are in line with studies conducted by Comunale (2006) and Nugroho (2008) which stated that gender of students do not have a significant effect on the assessment of accounting students for the actions of Auditors and corporate managers. In addition, these results are consistent with the results of Mardawati's (2016) study which stated that there were no significant differences between male and female respondents in viewing or assessing unethical behavior involving accountants.

The influence of Machiavellianism on the ethical perceptions of accounting students regarding creative accounting

Based on the regression results, it can be seen that Machiavellianism variable has a calculated value of -5.072. In addition, it can be seen that the Machiavellianism variable has a significance value of 0,000, which is smaller than 0.05 ($0,000 < 0.05$). Based on these results, there is a significant negative effect between Machiavellianism and ethical perceptions of accounting students regarding creative accounting. This means that the level of machiavelianism of accounting students will also determine the size of the ethical perceptions of accounting students regarding creative accounting. A person who has a high machiavelianism character will make it more likely that someone will behave unethically. In this case, the auditors who have high Machiavellian nature will have low ethical behavior. The results of this study support the cognitive moral theory which states that Machiansm will cause accounting students to have less ethical perceptions. Previous studies supporting this theory have been conducted by Novitsari (2017), Rindayanti, Dekeng Setyo Budiarto (2017), Kurniawan and Widhanaputra (2017), Ni Nyoman Ayu, (2017). Study results that are not in line are experienced by researchers such as Saitri and Suryandari (2017), Prabowo and Widanaputra (2018)

Conclusion

Based on the results of data analysis, it can be concluded that accounting understanding, ethical orientation, idealism and gender do not have an effect on students' ethical perceptions regarding creative accounting. On the other hand, the ethical orientation variable of relativism and Machiavelianism has a significant effect on the ethical perceptions of students regarding creative accounting

Weakness

Researchers have tried to achieve maximum research results, but this study cannot avoid from limitations. Where the limitations in this study , The first, student generally do not have ethical problem during the study in the university. The second weekness is the adjusted R^2 level is only 0.319 or 31.9%. This means that the ethical perceptions of students regarding accounting at State University of Malang are only influenced by the independent variable of 31.9% while the remaining 68.1% is influenced by other factors that are not examined in this study.

Suggestion

Reasearcher on the next research can add more other variable which can influence to ethical perception of accounting students regarding creative accounting

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