

The Effects of Machiavellian, Equity Sensitivity, and Ethical Sensitivity on the Accounting Students' Ethical Perceptions in Perceiving the Accountants' Ethics

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ABSTRACT

This study aims to examine the effect of Machiavellian, equity sensitivity, ethical sensitivity on the ethical perceptions of accounting students in perceiving the ethical behavior of accountants. The sampling method used is proportional sampling. The participants of this study are Bachelor's degree (S1/ D4) students from accounting study program in year of 2016 at the State Universities (PTN) and the Private Universities (PTS) accredited A in Malang. The samples of this study are 381 accounting students from eight universities. The data analysis used in this study is multiple linear regression. The results showed that Machiavellian has a positive effect on the accounting students' ethical perceptions of the accountant's ethical behavior, equity sensitivity had no effect on the accounting students' perceptions of the accountant's ethical behavior, and ethical sensitivity had a positive effect on the accounting students' ethical perceptions of the accountant's ethical behavior.

Keywords: *Machiavellian, Equity Sensitivity, Ethical Sensitivity, Ethical Perception of Accounting Students*

1. INTRODUCTION

The accounting profession ethics is a science discussing good and bad human behavior that can be understood by the human mind towards work that requires mastery and training for a specific knowledge as an accountant. Accounting scandals occurred has damaged the image of the accounting profession. As a prospective accountant, the reactions and perceptions of prospective accountants (students) are significant.

Accounting students is an aspiring accountant. If their attention to ethic and ethical violence is in low level from an early age, it will damage the accounting profession in the future. Phenomenon or example of ethical violation cases that have occurred are the cases of AP Marlinna, AP Merliyana Syamsul and KAP Satrio, Bing, Eny (SBE) and colleagues who are deemed not to provide an opinion on the actual condition of

the company's annual financial statement of PT. Sunprima Nusantara Financing. Both AP and KAP gave the opinion 'Fair without an exception.' The results of the OJK examination indicated that SNP Finance presents fake financial statements that were not accordance in the actual financial condition, causing losses to many parties, including banks. Breaking POJK law Number 13/POJK.03/2017, regarding the use of public accounting services and public accounting firms. Sanctions received by AP and KAP were in the form of cancellation of registration related to the results of the examination of SNP Finance's financial statements. KAP SBE also prohibited from recruitment of new clients. As for AP Marlinna and AP Merliyana Syamsul, the cancellation of the registration was effective since the FSA was set on 1st Monday in November (Tirto.id, 2018).

In the term of action, people have the factors causing them to do an action, so as in determining ethical perceptions, people will take an action to deal with the problems that was going on. The theory of cognitive moral development is a determining factor in ethical

decision making. According to Piaget, cognitive development is the growth of logical thinking from infancy to adulthood (Winarno, 2014, p. 63). Cognitive moral development theory emphasizes moral thinking, which is about what people think in

facing an ethical dilemma. Kohlberg believed that the level of moral development has three levels, where each level consists of two stages so that the overall moral development of individuals goes through six moral stages (Moshman, 2011, p. 71).

Machiavellian is a trait that tends to make an individual assume that they are capable in doing something, however it is achieved, even though in the wrong way (Asmara, 2007). According to Cressey in Reding (2013), the reason of rationalization allows the perpetrators for believing that they do not make any guilt, they are just an ordinary person, it makes the perpetrators ignoring ethical attitudes. In line with Devi & Ramantha (2017) research, which states that Machiavellian has a positive and significant effect on auditor's dysfunctional behavior. However, research conducted by Nikara & Mimba (2019) states that Machiavellian damages the ethical perceptions of accounting students.

Besides Machiavellian, another factor that thought out to influence ethical perception is equity sensitivity. Equity sensitivity is as a personality variable that shows an individual's reaction when they feel something is in fair or unfair (Huseman, Hatfield & Miles, 1987). According to Huseman, in Allen (2015), each individual can be categorized into three categories, namely benevolent (givers), equity sensitivity, and entitles (getters). Equity sensitivity is between benevolent (givers) and entitles (getters), which illustrates the individual's perception of the balance between input and outcome. The results of the study conducted by Sari & Widanaputra (2019) suggested that equity sensitivity has a positive effect on students' ethical perceptions.

However, this research is not in line with research conducted by Asih & Dwiyanti (2019), suggested that equity sensitivity

2. RESEARCH METHOD

This research is explanatory quantitative research. According to Ibnu in Alfianika (2018), analytical research is research in which data analysis comes to determine the relationship of one variable with another variable. The population used in this study are bachelor students of accounting in year 2016 at the State University (PTN), and Private Universities (PTS) accredited A in Malang. The sampling method used is

cannot affect the ethical behavior of taxpayers in terms of fulfilling their tax obligations.

Another factor that thought out to influence ethical perception is ethical sensitivity. Ethical sensitivity is the ability to realize ethical values in a decision (Jones, 1991 in Febriyanty, 2010). Sensitivity emphasizes the sensitivity of a person to the values that occur in their environment. Febrianty (2010) stated that students with good ethical sensitivity can minimize ethical code violations and give an appreciation for accountants who can carry out their duties professionally. This statement supported by the results of the study conducted by Cahyani & Ramantha (2018), stating that ethical sensitivity has a positive effect on the ethical perceptions of accounting students of the ethical behavior of accountants. However, it is contrast to research conducted by Fatmawati (2007) which states that ethical behavior not affected by ethical sensitivity.

One of the objectives of this study is to discuss the applicability of moral development theory to the influence of Machiavellian, equity sensitivity, and ethical sensitivity on the ethical perceptions of accounting students over the ethical perceptions of accountants. Based on the explanation above, the following hypotheses are:

H1: Machiavellian negatively influences the accounting students' ethical perceptions of the ethical behavior of accountants.

H2: Equity Sensitivity has a positive effect on the ethical perceptions of accounting students on accountants' ethical behavior.

H3: Ethical Sensitivity has a positive effect on ethical perception.

proportional sampling. In which in determining the sample, researchers take

representatives from each group in the population whose number is adjusted by the number of subject members in each group. Determination of the number of samples use Slovin formula. As many as 381 students are obtained. The Slovin formula used as follows:

$$n = \frac{N}{1 + N(e)^2} bkkvkkdkfkfksjjb$$

$$n = \frac{1.764}{1 + 1.764(0,05)^2} = 380,52 \text{ (rounded up 381)}$$

Information:

- n : Sample size
- N : Population Size
- e : Significance level of fault tolerance (0.05)

The 381 samples will be scattered and divided into eight designated universities.

The method for determining the number of samples per tertiary institution as follows:

$$\text{The number of samples per collage} = \frac{N}{\Sigma N} \times nh$$

Information:

- n : Overall sample
- N : Population per PT
- ΣN : Total Population

Then the number of samples per college is:

Table 1. Population and Sample.

College	Number of Accounting Students	Number of Samples (Proportional)
1. State University of Malang	230	50
2. Brawijaya University	245	53
3. Maulana Malik Ibrahim State Islamic University of Malang	121	26
4. State Polytechnique of Malang	238	51
5. Muhammadiyah University of Malang	389	84
6. University of Islam Malang	230	50
7. Merdeka University	138	30
8. Malangkucecwara of Accounting Business and Management	173	37
Total	1.764	381

1. *The number of UM samples =*
 $\frac{230}{1.764} \times 381 = 50$
2. *The number of STIE Malangkucecwara samples*
 $= \frac{173}{1.764} \times 381 = 37$

Furthermore, the number of samples for other tertiary institutions counted in the same way.

The data collection technique used in this study is distributing questionnaire to respondents. The determination of the score will give to the items of the research statement in the questionnaire. The technical scale used to measure the statement items in this study is the Likert scale. The Likert scale used in the measurement of this study has modified with four

alternative answers. According to Hadi in Hertanto (2017), the Likert scale's modification intended to eliminate weaknesses contained by the five-level scale, based on three reasons, namely:

- The category has a double meaning, usually interpreted as neutral or not giving an answer.
- The availability of answers in the middle raises' answers to the middle, especially for those who are still in doubt.
- Cannot be used because it can eliminate the amount of information from respondents.

In this study positive answers were given values in succession 4, 3, 2, 1, and answers that were negative give values successively 1, 2, 3, 4.

Table 2. Questionnaire Rating Scores

Positive Statement		Negative Statement	
Answer	Score	Answer	Score
Strongly agreed	4	Strongly agreed	1
Agreed	3	Agreed	2
Do not Agree	2	Do not agree	3
Strongly do not agree	1	Strongly do not agree	4

In this study, the instrument used is a closed questionnaire in which the answers are

available so that respondents only needed to choose one of the answers provided.

Table 3. Research Instruments

Variables and Research Sources	Research Indicator	Statement Item Number
<i>Machiavellian</i>	Immorality	1-5
	Desire for control	6-8
	Desire for status	9-11
	Suspicion of others	12-16
<i>Equity Sensitivity</i>	<i>Entitled</i>	1*,2*,3*,4*,5*,6,7,8
	<i>Benevolent</i>	9,10,11,12
<i>Ethical Sensitivity</i>	Failure of the accountant in doing work in accordance with the requested time	1
	Use of office hours for personal use	2
	The Subordinate judgment of accountants in relation to accounting principles	3
Accounting Student Perception	Conflict of interest	1
	Tax evasion	2
	Insider purchasing	3
	Professional confidentiality	4
	Repayment	5

* Description: negative statement

Testing is conducted by using multiple linear regression analysis techniques. The multiple regression equation model used as follows:

x_3 = Ethical Sensitivity
 e = Error

$$Y = a - \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + e$$

Information:

Y = Ethical Decision
a = Constant Coefficient
 β_1 = Machiavellian Coefficient
 β_2 = Equity Sensitivity Coefficient
 β_3 = Ethical Sensitivity Coefficient
 x_1 = Machiavellian
 x_2 = Equity Sensitivity

3. RESULTS AND DISCUSSION

Descriptive statistical analysis is used to analyze the data by describing the mean value, standard deviation (Std. Deviation), minimum value, and maximum value. The table of descriptive statistical analysis results presented below:

Table 4. Results of Descriptive Statistics Analysis

		Machiavellian	Equity Sensitivity	Ethical Sensitivity	Accounting students' ethical perceptions
N	Valid	381	381	381	381
	Missing	0	0	0	0
Mean		34.30	31.87	7.83	11.71
Std. Deviation		7.285	3.775	1.597	2.866
Minimum		15	18	3	5
Maximum		60	43	12	20

Machiavellian (X_1), the average value is 34.40, indicating that the answers of respondents tend to agree on the statement of Machiavellian behavior. It can be stated that Machiavellian behavior tends to be high. The standard deviation of the Machiavellian variable is 7.285. It shows that the standard deviation of the data against the average value is 7.285. The minimum value of the Machiavellian variable is 15, and the maximum value is 60.

Equity sensitivity (X_2) the average value is 31.87, indicating that the answers of respondents tend to agree on the statement of equity sensitivity. It can be said that equity sensitivity tends to be high. The standard deviation of the equity sensitivity variable is 3.775. It shows that the standard deviation of the data against the average value is 3.775. The minimum value of the equity sensitivity variable is 18, and the maximum value is 43.

Ethical sensitivity (X_3) is an average value of 7.83, indicating that the answers of respondents tend to agree with the statement of ethical sensitivity, it can be said that ethical sensitivity tends to be high. The standard deviation of the ethical sensitivity variable is 1.597. It shows that the standard

deviation of the data against the average value is 1.597. The minimum value of the ethical sensitivity variable is 3, and the maximum value is 12.

Ethical Perception of Accounting Students (Y), The average value is 11.71, indicating that the respondents' answers tend to agree on the statement of ethical perceptions of accounting students. It can be said that the ethical perceptions of accounting students tend to be high. The standard deviation of the ethical perception variable of accounting students is 2.866. It shows that the standard deviation of the data against the average value is 2.866. The minimum value of the ethical perception variable of accounting students is 5, and the maximum value is 20.

In the data analysis model in this study, the independent variables are Machiavellian (X_1), Equity Sensitivity (X_2), and Ethical Sensitivity (X_3), while dependent variables in this study is the Ethical Perception of Accounting Students (Y). The results of multiple linear regression can be seen in Table 5. as follows.

Table 5. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5,775	1,492		3,872	,000
Machiavellian	,078	,020	,197	3,934	,000
Equity Sensitivity	-,016	,037	-,021	-,434	,665
Ethical Sensitivity	,483	,089	,269	5,419	,000

Based on the results of the multiple regression analysis above, the regression equation as follows:

$$Y = 5,775 + 0,078X_1 - 0,016X_2 + 0,483X_3 + e$$

Information:
 Y = Ethical Perception of Accounting Students
 X₁ = Machiavellian
 X₂ = Equity Sensitivity
 X₃ = Ethical Sensitivity
 e = Error (other variables not explained in the study)

Based on the F test results in Table 5, it can be seen the significance value of 0,000 <0.05 and $F_{\text{count}} 20.666 > 2.65$, so there is an influence of Machiavellian variables, equity sensitivity, and ethical sensitivity on the dependent variable ethical perceptions of accounting students as a whole (simultaneous). The coefficient of determination (R^2) in Table 5 is equal to 0.141 or equal to 14.1%. It can explain that Machiavellian, equity sensitivity, and ethical sensitivity affect the ethical perceptions of accounting students in number of 14.1%, while other variables outside this study influence the rest.

The t-test uses to test the effect of independent variables on the dependent variable, whether by the allegations hypothesized by researchers (Siregar, 2013, p. 194). The t-test can be seen by comparing the value of t_{count} with t_{table} , which is $t_{\text{count}} >$

4. DISCUSSION

1. The effect of Machiavellian on accounting students' ethical perception on the accountants' ethical behavior

The results of data analysis showed that Machiavellian has a positive effect on accounting students' ethical behavior. Based on this, the higher the Machiavellian nature of accounting students, the higher the ethical perceptions and vice versa. From these results, it can be concluded that H_1 not being accepted. Namely, Machiavellian damages accounting students' ethical perceptions on

t_{table} , which means there is an influence among the independent variables on the dependent variable. The results of the partial test calculations are compared with table by using a significance of 0.05. If the significant value > 0.05 , then H_0 is accepted, and H_a is not accepted. Conversely, if a significant value < 0.05 , then H_0 is not accepted and H_a is accepted.

Based on Table 5, the significance value of the t-test for the variable influence of Machiavellian on the ethical perceptions of accounting students on the ethical behavior of accountants is 0,000 <0.05 and $t_{\text{count}} 3,934 > 1,971$. It indicates that Machiavellian has a positive effect on the accounting students' ethical perceptions of the ethical behavior of accountants.

Based on Table 5, the significance value of the t-test for the variable influence of equity sensitivity on the accounting students' ethical perceptions of the ethical behavior of accountants is 0.665 > 0.05 and $t_{\text{count}} -0.434 < 1.971$. It shows that there is no effect of equity sensitivity on the accounting students' ethical perceptions of the ethical behavior of accountants.

Based on Table 5, the significance value of the t-test for the variable influence of ethical sensitivity on the accounting students' ethical perceptions of the ethical behavior of accountants, which is 0,000 <0.05 and $t_{\text{count}} 5.419 > 1.971$. It shows that ethical sensitivity has a positive effect on the accounting students' ethical perceptions of the ethical behavior of accountants.

accountants' ethical behavior. These results support previous research conducted by Prabowo & Widanaputra (2018), Saitri & Suryandari (2017), and Richmond (2001), which states that the higher Machiavellian level, the higher the ethical perception. However, it does not support research conducted by Sari & Widanaputra (2019), Nikara & Mimba (2019), Kurniawan & Anjarwati (2019), which states that machiavellian nature has a negative influence on accounting students' ethical perception.

The results of this study based on the theory of first stage cognitive moral

development, which is an ethical or unethical action taken for personal gain and depends on motivation in a person as well as fear of punishment or regulation that can harm themselves. According to Kohlberg in Nida (2013), first and second stages of this theory of cognitive moral development occur in children aged 4-10 years, but these stages can also occur in adults. Accounting students at the eight universities in Malang, accredited A as the samples in this study aged 21-23 years, which can be said as adult. The age range is included in stages 5 and 6, usually between 13 years and over. The fact is, according to the results of the study, it turns out accounting students at eight universities in Malang, accredited A still behave mlike children aged 4-10 years, so this does not support an ethical perception which cause the hypothesis not being accepted.

2.The effect of Equity Sensitivity on the Accounting Students' ethical perception on accountants' ethical behavior.

The results of the data analysis show that equity sensitivity does not affect the ethical perceptions of accounting students. It means that the high or low ethical perceptions of accounting students not being influenced by equity sensitivity. From these results, it can be concluded that H_2 is not accepted, namely equity sensitivity has a positive effect on the ethical perceptions of accounting students of the ethical behavior of accountants. This study supports the research conducted by Susanti (2014), which states that equity sensitivity does not have a significant effect on an accountant's ethical behavior. However, it does not support research conducted by Sari & Widanaputra (2019), which states that equity sensitivity has a positive effect on students' ethical behavior.

The result of this study indicate that the ethical perceptions of accounting students are not influenced by what they spend and get. It is inversely proportional to some previous research stating that equity sensitivity has a positive effect on accounting students' ethical perceptions. Accounting students at eight universities in Malang which are accredited A, tend to have personalities who prefer the input ratio, they get the same condition as the people around them. Accounting students at eight universities in Malang which are accredited

A are the personality type who will keep trying to work their best and remain professional by the code of ethics. This kind of individuals are not included in the benevolent or entitled category because they do not compare the outcomes and the inputs that will be derived. This kind of individuals tend to have a high motivation in solving problems of negative inequity or positive inequity.

Based on these results, this study not based on the theory of cognitive moral development in second stage. If they are useful to others, other people will be good to them. According to Kohlberg in Nida (2013), second stage is the stage experienced by children aged 4-10 years. In this study, some respondents showed more moral development at the third stage, which usually occurs in children aged 10-13 years, namely an ethical behavior which is pleasant or helpful. For this reason, accounting students at eight universities in Malang accredited A do not suggest that their outcomes and inputs as being the same. However, they expect the input they get is similar as that obtained by others around them. Thus, it can be concluded that equity sensitivity does not affect the accounting students' ethical perceptions on ethical behavior of accountants.

3.The effect of ethical sensitivity on the ethical perceptions of accounting students on the ethical behavior of accountants

The results of the data analysis show that ethical sensitivity has a positive effect on accounting students' ethical perceptions. Based on this, it means that the higher ethical sensitivity possessed by accounting students, the higher ethical perception will be. Likewise, the lower ethical sensitivity of accounting students, the lower of ethical perceptions. From these results, it can conclude that H_3 is accepted. Ethical sensitivity has a positive effect on the ethical perceptions of accounting students of the ethical behavior of accountants. These results support previous research conducted by Askandar & Mahsuni (2019), Cahyani & Ramantha (2018), which states that ethical sensitivity has a positive effect on ethical behavior. However, it does not support the research conducted by Chan & Leung (2006).

Ethical sensitivity is the ability or sensitivity of a person to ethical values in making decisions on an event that takes place in their environment. Accounting students who have a high ethical sensitivity or knowledge of ethical values when making a decision will have more ethical behavior, because before they do an action, they will think in advance whether the action is good or bad. In addition, accounting students with high ethical sensitivity will be aware of deviant behavior in their environment so that they will take an ethical action. Sensitivity to deviant actions will protect someone from actions that can harm others. Thus, they will respect their colleagues who can obey the applicable ethics rather than those who do not.

5. CONCLUSIONS

Based on the results of research and discussion, there are two conclusions about the influence of Machiavellian, equity sensitivity, and ethical sensitivity on the ethical perceptions of accounting students on the ethical behavior of accountants. First, the ethical perceptions of accounting students at Malang State University, Brawijaya University, Maulana Malik Ibrahim State Islamic University, Malang State Polytechnic, Malang Muhammadiyah University, Malang Islamic University, Merdeka University, and Malangkecewara College of Economics on the ethical behavior of accountants are only influenced by Ethical Sensitivity especially on indicators of accountant failure in doing work by the requested time.

Secondly, most accounting students at eight universities in Malang which are mentioned before, are still at a third stage of moral development. It means that ethical perceptions are low, so it does not support a decrease in ethical violations.

The limitations of this research are that the research is only limited to Machiavellian, Equity Sensitivity, and Ethical Sensitivity in influencing the ethical perceptions of accounting students on the ethical behavior

The theory of cognitive moral development, in this case, plays a role in the ethical perceptions of accounting students, that is, following public order, law, justice, and obligation so that decisions made on an event will be by ethical values prevailing in the surrounding environment. According to Kohlberg in Nida (2013), this stage occurs in the age range of 10-13 years. Based on this, the age of the respondent does not fit into this stage. However, these results reflect that there are some students whose moral development has reached fourth stage, while the rest is still at the level below, this can be seen from the results of the t-test that has carried out that only 5% of ethical sensitivity can increase the ethical perceptions of accounting students. In this study there is a little correlation between cognitive moral development theory and ethical sensitivity.

of accountants. The coefficient of determination of the three is 0.141 or has an effect of 14.1%. Thus, indicating the number of other factors that can influence the ethical perceptions of accounting students of the ethical behavior of accountants.

Suggestions that can give from the results of the study and conclusions above, namely for further researchers, are expected not to reuse Machiavellian variables and equity sensitivity. It is expected to add other factors such as spiritual intelligence, access to information, experience, and other factors that also affect the ethical perceptions of accounting students of the ethical behavior of accountants. For educational institutions, it is hoped to make a concrete and comprehensive curriculum to shape the character of students so they can have high ethical perceptions. In accordance with Kohlberg's theory in Nida (2013) which states that someone who is more than 13 years old including in someone who has morals in fifth and sixth stage, namely moral principles that are autonomous, independent, have validity and application, regardless of the authority of the groups or individuals who hold them and is also independent of the identification of individuals with such individuals or groups.

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