



# Lectures, Students and Alumni Perceptions of Ethics Education in Accounting Education

Vanica Serly<sup>(✉)</sup>, Nayang Helmayunita, Dovi Septiari, and Achdy Muhadis

Universitas Negeri Padang, Padang, Indonesia  
vanica.serly@fe.unp.ac.id

**Abstract.** This study describes the perception of stakeholders about the importance of accounting professional ethics education. This study aimed to see the differences in stakeholders' perceptions, namely lecturers, alumni and students. In contrast to previous studies, which only looked at the conceptual differences between students and lecturers, this research adds to the perceptions of graduates. This study uses 304 respondents, consist of 241 accounting students, 42 alumni (graduates) and 21 lecturers. This study uses a survey method through the distribution of questionnaires. The results of this study (1) indicate that there is no difference in perception among interested parties about the importance of professional ethics education for accountants. (2) There is no difference in perception of the importance of ethical education in the accounting profession between men and women. (3) There is no difference in perception between students taking or not taking accounting professional ethics education courses.

**Keywords:** Perception · ethical · accounting education

## 1 Introduction

The challenges faced by accountants can be seen in several cases involving accountants—the case of the Lehman Brothers company in 2008, which allegedly concealed a \$50 billion loan. Then the case Satyam Company had fraudulent revenue of up to 50 billion rupees in 2009. In Indonesia, the Jiwasraya case in 2019 manipulated financial statements and invested in high-risk instruments resulting in a loss of 32 trillion rupiahs. Similar to the previous case, PT Garuda Indonesia 2019 also manipulated the company's financial statements in 2018 by recognizing revenue so that the company's financial statements became a surplus.

Ethics violations create a lack of public trust in the accounting profession; thus, professional accounting institutions improve their ethical rules. [1] described that developed countries set up institutions to improve and supervise accountant ethics. Like America with the Public Company Accounting Oversight Board (PCAOB), the Law of Financial Security was formed in France, and the UK established The Professional Oversight Board for Accounting (POBA). Indonesia has also improved ethical rules, including the IAPI (Indonesian Association of Public Accountants).

The cases show the importance of ethics for accountants from the beginning of their careers, even prepared for students before starting their careers. Several studies have shown the effect of ethics education on the behavior of accounting students. [2] research found that students who receive ethics education have higher ethical sensitivity than those who do not. [3] found that ethical content in accounting education significantly influences student perceptions and can increase student sensitivity to ethical issues.) [1] found that inadequate ethics education and the lack of integrated ethical issues led to fraud in the accounting profession. [4] also said that it is necessary to incorporate ethical content into the accounting education curriculum by involving accountants. [5] show that providing a framework alone cannot increase students' ethical sensitivity. Still, if it is combined as part of ethics education, it will increase student sensitivity.

Contrary to the research results above, ethical education was found not to affect the ethical actions of students [6, 7]. [3] found that ethics education did not affect students' perceptions of ethical actions for students who have taken ethics education and not. Furthermore, research by [8] also found that the level of education did not affect the ethical dilemmas faced by a person. [9] stated that there was no difference in the importance of ethical education between groups, gender, age and experience that could provide a gap in student perceptions.

Views on ethics education from the point of view of the University's stakeholders are pretty diverse. Business people say that ethics education is not too crucial because most of the problems in the field are not following the theory learned in lectures [10]. [4] concluded that lecturers think it is necessary to add ethical content to accounting education by conveying ethical values at every lecture meeting. However, some lecturers were less interested in teaching ethics in accounting education. Accounting firms rely on educators to teach material related to ethics that are expected to be applied in work [11]. [10] research found that students think ethical education is essential during their lectures as a provision for work.

This study limits the perception of ethics education in accounting education, namely lecturers, students and alumni of the Accounting Department, Padang State University. This research improves the accounting profession ethics curriculum of the University itself. This research differs from previous research, where stakeholders include lecturers, students and alumni. This research needs to be carried out because the research results differ from several previous studies.

## 1.1 Kohlberg's Theory

Kohlberg's theory of moral development has become the basis of many theories in research in the field of ethics. According to Jones (2003) in [12], Kohlberg's theory of cognitive moral development is the theoretical basis of research in accounting education and ethical issues. According to Kohlberg, moral behavior is a person following the rules that apply within the group, existing traditions and habits. Kohlberg also said that the moral development of individuals from one stage to the next, through interaction with other individuals with a high moral level of the individual. A person's failure to understand and comply with the moral values in his environment is called unethical action. A person's judgment is not absolute or static, but a person's judgment can change.

Changes to a person's judgment are influenced by behavior, emotional, intervention and cognitive. [13], the education a person gets can change his assessment.

Kohlberg's theory states that the level of ethical maturity is influenced by the level of education a person receives. The higher one's moral reasoning, the higher the ethical standards shown. The evidenced by Ponemon (1993) in research [14], when auditors have a high level of reasoning, their assessment of risk and the level of material error will increase.

In Kohlberg's theory, it can be said that individual ethics is divided into several stages. The development of a person's ethics at each stage is different. A person's ethical development is influenced by interactions with individuals with a higher moral level. A higher level of morals can be said to be the level of knowledge of ethics itself. Knowledge of ethics can be learned through education and each individual's experiences.

This study uses Kohlberg's theory of ethical development to see the development of ethics in ethics education in accounting education. Ethics education can increase students' sensitivity to ethics and become the basis before entering the world of work as a professional accountant. With Kohlberg's theory of development, it can provide views on lecturers to provide ethics education in accounting by including ethical content and providing experiences that occur in the work environment. So that the moral level is at the last stage, and at that stage, students are expected to be able to make good decisions without harming the related parties.

## 1.2 Ethics Education

Ethics learning in accounting education is needed so that prospective accountants can recognize and understand professional ethics. [15] says that all education and development of professional values, ethics, and attitudes, both enhancing and maintaining, involve ethical education. In [1], The International Education Practice Statement (IEPS) lists the principles that are considered essential and related to professional ethics. The principles are integrity, objectivity, professional competence and prudence, confidentiality, and professional behavior. This principle can form the basis for teaching ethics education in accounting education.

Public accounting firms rely on educators to teach ethical material to prospective accountants, which can be applied in work [11]. Ethical education can be found in college education as well as in accounting ethics courses. According to Smith (2007) in [4] said that things that must be instilled in ethics education are (1) personal integrity, (2) responsibility for business in society, and (3) ethical decision making, (4) ethical leadership. [16] stated that most universities that teach accounting teach ethics as part of accounting courses and are not presented as a course on their own.

## 1.3 Lectures and Alumni Perceptions of Ethics Education

Ethics is related to norms or rules and forms of behavior. In professional work, some things regulate norms and behavior called professional ethics. Professional ethics is a guide for the professional environment itself, including the accounting profession. The ethics of the accounting profession are written in the Indonesian Accounting Association's Code of Ethics.

According to Kohlberg, the development of ethics ranges from pre-conventional, conventional, and post-conventional. Ethical maturity is influenced by the level of education a person gets. Kohlberg states that it is difficult to achieve the conventional post. Reaching the conventional level is a good thing because, at the conventional level, all actions are made either based on education or social community [17].

The existence of professional ethics does not guarantee that the profession is protected from unethical actions. This action will impact the profession, where there will be a lack of trust from the public. Therefore, it is necessary to provide ethical education to prospective accountants to minimize unethical actions when carrying out the profession. However, research suggests that there is a lack of ethical content given in accounting education, as described in [1]. Research by [18] stated that students' ability to identify ethical problems varies from one another. A person's failure to identify ethical issues is due to a lack of ability to identify ethical issues. Therefore, it is necessary to examine the parties' perceptions of ethics education in accounting education, namely lecturers, students and alumni.

In the research of [6], it is stated that compared to students, lecturers consider ethical education more important to learning. Faculty members consider ethics education essential to be taught so that students can identify ethical problems that will be faced [19]. Lecturers consider ethical education significantly more critical than students [20].

#### **1.4 Students Perceptions of Ethics Education**

Research by [6] states that in terms of ethical education, women consider it more important than men. It is because the view of risk is considered in dealing with a case. [8], women are more sensitive to ethical issues than men in making decisions. In solving problems related to ethical behavior, women tend to rate the existing problems higher than men [21], so this study also wants to see gender perceptions of accountant ethics education.

The education obtained provides more knowledge of a particular field and becomes a differentiator with people who have not received more knowledge of that field. Research [2] states that students who have received and are currently receiving ethics education are better at ethical considerations than those who have not. Individuals with higher education have better reasoning than those with lower education [22].

The hypotheses proposed in this research are as follows:

H 1: Lecturers and Alumni consider ethics education more critical than students

H 2: Women consider ethical education more critical than men

H 3: Students who have received ethics education consider ethics education more critical than students who have not received ethics education.

## **2 Methodology**

This quantitative research is intended to test hypotheses based on the research framework and refers to past research. The method used in this research is a survey method.

In this study, the populations that will be used are students, alumni, and lecturers of the accounting study program at the Faculty of Economics, Padang State University.

Sampling from the population must use a technique considered appropriate for the study. In this study, the sample was selected using a purposive sampling technique, namely the sampling technique, by determining the characteristics that must be met, namely students, alumni and lecturers from the accounting department of the Faculty of Economics, Padang State University. The data collection method used in this study was a questionnaire. In this study, the questionnaire used refers to the research instrument conducted by [6]. The questionnaire uses a Likert scale calculation with a value of 1 as 'strongly disagree' and seven as 'strongly agree.' Questionnaires in this study were distributed directly to respondents and through google forms.

Before carrying out the analysis technique on the data collected, the research instrument was tested first; in this case, the validity and reliability of the questionnaire were tested. To test the hypothesis using the t-test (independent samples t-test). The hypothesis is accepted if the t-count value  $>$  t-table, and the hypothesis is rejected if the t-count value  $<$  t-table. In this study, the population's sample distribution is unknown, so it is necessary to carry out the Mann-Whitney test with the hypothesis's acceptance and rejection by looking at the p-value  $<$  0.05.

### 3 Results and Discussion

#### Results

Respondents consisted of students, alumni and lecturers from Padang State University. Overall, there were 304 respondents, 241 (79.3%) students, 42 (13.8%) alumni and 21 (6.9%) lecturers as illustrated in Table 1.

Table 2 shows a total of 304 respondents. Of student respondents, 44 (18.3%) men and 197 (81.7%) women. Male alumni respondents comprised 12 (28.6%) and 30 (71.4%) women. While the lecturer respondents, 4 (19%) of whom were male, and 17 (81%) were female.

Table 3 describes respondents with characteristics of students who have and have not taken courses in business ethics and the accounting profession. Where 112 (46.5%)

**Table 1.** Characteristics of Respondents

No	Status	Total	Percentage
1	College student	241	79.3%
2	Alumni	42	13.8%
3	Lecturer	21	6.9%
Number of Respondents		304	100%

**Table 2.** Gender of Respondents

No	Status	Gender	Total	Percentage
1	College student	Man	44	18.3%
		Woman	197	81.7%
2	Alumni	Man	12	28.6%
		Woman	30	71.4%
3	Lecturer	Man	4	19.0%
		Woman	17	81.0%

people have taken courses in business ethics, and 129 (53.5%) people have not taken courses in business ethics and the accounting profession.

### Hypothesis Test 1

The results of the t-test show that the significant value on Levene's Test is 0.131. Furthermore, based on the Mann-Whitney significance test, the value is more significant than 0.05, which is 0.961 (Table 4).

### Hypothesis Test 2

The t-test results show that Levene's test's significant value is 0.489. Furthermore, based on the Mann-Whitney significance test, the value is more significant than 0.05, which is 0.631 (Table 5).

**Table 3.** Taking Ethics Course

	Sig. Levene's Test	t-count	Sig. Mann-Whitney
Perception of education accounting professional ethics	0.131	0.671	0.961

**Table 4.** Hypothesis Test Results 1

No	Status	Taking Ethics Course	Total	Percentage
1	College student	Yes	112	46.5%
		No	129	53.5%

**Table 5.** Hypothesis Test Results 2

	<b>Sig. <i>Levene's Test</i></b>	<b>t-count</b>	<b>Sig. Mann- Whitney</b>
Perception of education accounting professional ethics	0.489	0.577	0.631

**Table 6.** Hypothesis 3

	<b>Sig' <i>Levene's Test</i></b>	<b>t-count</b>	<b>Sig. Mann- Whitney</b>
Perception of education accounting professional ethics	0.000	0.200	0.254

**Hypothesis Test 3**

The t-count result from testing this hypothesis is 0.200, which is smaller than the t-table, which is 1.967. Furthermore, based on the Mann-Whitney significance test, the value is more significant than 0.05, which is 0.254 (Table 6).

**4 Discussion**

**Lecturers and alumni consider accounting professional ethics education more critical than students**

Based on the results of statistical tests, there is not enough evidence to support the first hypothesis in this study. It indicates no difference in perception regarding the importance of professional ethics education in accounting between students, alumni and lecturers. Thus, the first hypothesis, which states that lecturers and alumni consider that the ethical education of the accounting profession is more important than that of students, is rejected.

This study's results align with [23] research, where there is no significant difference in perceptions between educators and students. However, the results of this study contradict the research conducted by [20], which found that lecturers considered ethical education more important than students.

Referring to Kohlberg's theory, the results of this study found that the respondents were at the post-conventional or principled level. The actions of the respondents in this

study, namely lecturers, alumni and students, are based on a community perspective or mutual justice by looking at their personal interests and those around them.

### **Women consider ethical education more critical than men**

The results also reveal no differences in perceptions between women and men in accounting profession ethics education. It means that there is no difference in perception between women and men. Both consider that accounting professional ethics education is essential for accountants to learn. Kohlberg's ethical theory explains that a person's moral development is influenced by behavioral, emotional, interventional and cognitive. So that gender does not affect a person's morals.

This research is in line with previous research, which states that there is no difference in perception between women and men. [10] also found no difference in perception between women and men in ethics education. There is no difference in ethical behavior between male and female students [2]. However, different results were found by [6] that there are differences in ethical perceptions between men and women, where women perceive that professional ethics education in accounting education is more important than men.

### **Students who have taken ethics courses consider ethics education and the accounting profession more important than students who have not**

Based on the research, there is no difference in perception between students who have taken ethics courses and those who have not. Students who have not taken accounting professional ethics courses and those who have taken ethics courses consider accounting professional ethics education in accounting education to be necessary.

Kohlberg's ethical theory explains that a person's moral development is influenced by behavioral, emotional, interventional and cognitive. This development is divided into several stages. It proves that the respondents have reached the post-conventional level stated in the Kohlberg theory, where ethical action is based on an act of shared justice by looking at personal interests and the best interests of those around them.

Based on the results obtained, this study supports the research that has been done previously. Students who are currently or have taken ethics courses have no difference from students who have not taken ethics courses [3]. While [8] also agree by stating that there is no difference between students who take ethics courses and students who have not taken ethics education. Work experience influences ethical actions, while education is not a factor that affects ethical actions [24]. However, research conducted by [25] (different results where there were differences in ethical perceptions between students who had taken ethics courses and those who had not.

The absence of differences in perceptions of professional ethics education for accountants based on stakeholder status, gender, and education who have or have not taken ethics courses can be explained based the following Table 7.

Table 7 shows that all stakeholders agree that accounting professional ethics education needs to be taught in universities. Where as many as 321 people (95.5%) of the students answered agree, as well as 41 alumni (97.6%) and 21 people (100%) lecturers answered the same thing.

Professional ethics education is vital for accountants because according to 90.5% (38 people) of alumni who have felt while working as accountants that professional ethics



**Table 7.** Respondents' Answers Regarding Higher Education Ethics

Question	Status	Yes	No	Doubtful
Is there an accounting professional ethics education at the university where you are?	College student	186 (77.2%)	6 (2.5%)	49 (20.3%)
	Alumni	41 (97.6%)	0 (0%)	1 (2.4%)
	Lecturer	18 (85.7%)	2 (9.5%)	1 (4.8%)
Have you ever received/teach the accounting professional ethics education material?	College student	158 (65.6%)	50 (20.7%)	33 (13.7%)
	Alumni	41 (97.6%)	1 (2.4%)	0 (0%)
	Lecturer	5 (23.8%)	16 (76.2%)	0 (0%)
Do you think that the ethical learning system and structure is well designed and effective?	College student	154 (63.9%)	6 (2.5%)	81 (33.6%)
	Alumni	31 (73.8%)	1 (2.4%)	10 (23.8%)
	Lecturer	5 (23.8%)	2 (9.5%)	14 (66.7%)
In your opinion, do universities need to teach accounting professional ethics?	College student	231 (95.9%)	2 (0.8%)	8 (3.3%)
	Alumni	41 (97.6%)	0 (0%)	1 (2.4%)
	Lecturer	21 (100%)	0 (0%)	0 (0%)
In your opinion, should the accounting profession ethics course be presented as a single course?	College student	191 (79.3%)	15 (6.2%)	35 (14.5%)
	Alumni	38 (90.5%)	1 (2.4%)	3 (7.1%)
	Lecturer	19 (90.5%)	0 (0%)	2 (9.5%)
In your opinion, should the accounting profession ethics course be presented as an integrated course into other courses?	College student	183 (75.9%)	15 (6.2%)	43 (17.8%)
	Alumni	37 (88.1%)	3 (7.1%)	2 (4.8%)
	Lecturer	19 (90.5%)	1 (4.8%)	1 (4.8%)
Do you think that accounting professional ethics courses can help students in solving ethical and moral problems they face while working as accountants?	College student	223 (92.5%)	0 (0%)	18 (7.4%)
	Alumni	38 (90.5%)	0 (0%)	4 (9.5%)
	Lecturer	18 (85.7%)	1 (4.8%)	2 (9.5%)
In your opinion, is the current system and structure of the accounting professional ethics course able to assist students in solving ethical and moral problems they face while working as accountants?	College student	223 (92.5%)	1 (0.4%)	17 (7.1%)

*(continued)*

**Table 7.** (continued)

Question	Status	Yes	No	Doubtful
	Alumni	39 (92.9%)	0 (0%)	3 (7.1%)
	Lecturer	13 (61.9%)	1 (4.8%)	7 (33.3%)

education helps them solve ethical and moral problems they face. Moreover, as many as 223 students (92.5%) believe that professional ethics education can help when they become accountants in the future. Meanwhile, 85.7% (18 people) of lecturers also think that professional accounting ethics education can help students solve ethical and moral problems that will be faced while working.

Although students, alumni and lecturers state that the courses and their current system and structure can help deal with ethical and moral issues. However, about 66.7% (14 people) of lecturers still doubted that the ethical learning system and structure had been designed properly and effectively. Students, alumni and lecturers agree that accounting profession ethics education is taught as a single subject in lectures. However, students, alumni and lecturers also stated that ethics education needs to be integrated into other courses presented by the department by adjusting the weight of the ethical content in these courses.

From Table 7, it can be seen that the respondents' responses to ethics education at Padang State University are seen. It shows that students think that professional ethics education is essential to be given to students. It is because they feel that accounting professional ethics education can help them carry out their work while becoming accountants in the future, especially in solving ethical and moral problems. Alumni also consider that professional ethics education is essential to implement. Because based on experience while working as accountants, they feel that the ethics education studied in higher education is beneficial in solving ethical and moral problems they face. Likewise, lecturers feel that it is crucial to teach accounting professional ethics education because it can be used as a provision for students as prospective accountants in future jobs.

## 5 Conclusions and Suggestions

This study tries to see the differences in perceptions between lecturers, alumni and students on the ethics of the accounting profession. Based on the tests that have been carried out, it can be concluded that

1. There is no difference between lecturers and alumni and students regarding professional ethics education in accounting, where lecturers and alumni and students consider accounting professional ethics education equally important.
2. There is no difference in the accounting profession ethics education perception between men and women. It shows that men's perceptions of accounting professional ethics education are the same as women's: ethical education is essential.

3. There is no difference between students who have taken accounting professional ethics education courses and students who have not taken professional accounting ethics education courses.

Recognizing the limitations of this study, the researcher provides suggestions so that further researchers can complement the shortcomings and provide ideas for further research, including:

1. Expanding the research sample by looking at conditions at other universities
2. Expanding the sample by adding a user as a stakeholder.
3. Use other methods such as face-to-face interviews to get better information.

## References

1. J. M. Onumah, N. Y. Antwi-Gyamfi, M. Djin, and D. Adomako, "Ethics and accounting education in a developing country: Exploratory evidence from the premier university in Ghana," *Res. Account. Emerg. Econ.*, vol. 12, no. PARTA, 2012, doi: [https://doi.org/10.1108/S1479-3563\(2012\)000012A010](https://doi.org/10.1108/S1479-3563(2012)000012A010).
2. S. Kennedy and L. M. N. Puspita, "SENSITIVITAS ETIS DAN PERTIMBANGAN ETIS MAHASISWA AKUNTANSI BERDASARKAN PENDIDIKAN ETIKA AKUNTANSI," *J. Akunt.*, vol. 8, no. 2, 2019, doi: <https://doi.org/10.33369/j.akuntansi.8.2.111-122>.
3. L. P. Sari, "PENGARUH MUATAN ETIKA DALAM PENDIDIKAN AKUNTANSI TERHADAP PERSEPSI ETIKA MAHASISWA," *J. Akunt. Multiparadigma*, vol. 3, no. 3, 2012.
4. H. Agustin and L. Anita, "PERSEPSI AKUNTAN PENDIDIK DI KOTA PADANG TERHADAP IDE PENGINTEGRASIAN MUATAN ETIKA DALAM KURIKULUM AKUNTANSI," *EKUITAS (Jurnal Ekon. dan Keuangan)*, vol. 13, no. 4, 2009, doi: <https://doi.org/10.24034/j25485024.y2009.v13.i4.2172>.
5. N. Martinov-Bennie and R. Mladenovic, "Investigation of the Impact of an Ethical Framework and an Integrated Ethics Education on Accounting Students' Ethical Sensitivity and Judgment," *J. Bus. Ethics*, vol. 127, no. 1, 2015, doi: <https://doi.org/10.1007/s10551-013-2007-5>.
6. N. Adkins and R. Radtke, "Students' and Faculty Members' Perceptions of the Importance of Business Ethics and Accounting Ethics Education: Is There an Expectations Gap?," *J. Bus. Ethics*, vol. 51, pp. 279–300, Jan. 2004, doi: <https://doi.org/10.1023/B:BUSI.0000032700.07607.02>.
7. L. Agustina and C. Susilawati, "Dampak Muatan Etika Dalam Pengajaran Akuntansi Keuangan Dan Audit Terhadap Persepsi Etika Mahasiswa Yang Dimoderasi Oleh Kecerdasan Kognisi Dan Kecerdasan Emosional: Studi Eksperimen Semu," *J. Akunt. Maranatha*, vol. 4, no. 1, 2012.
8. D. M. Wijayanti, F. J. Kasingku, and R. Rukmana, "Dilema Etika pada Akuntan – Sebuah Studi Persepsi Mahasiswa Akuntansi," *J. Din. Akunt. dan Bisnis*, vol. 4, no. 2, 2017, doi: <https://doi.org/10.24815/jdab.v4i2.6750>.
9. R. Royae, S. A. Ahmadi, and A. Jari, "Students' and faculty members' perceptions of the importance of business ethics and accounting ethics education: Iranian case," *Asian J. Bus. Ethics*, vol. 2, no. 2, 2013, doi: <https://doi.org/10.1007/s13520-012-0023-7>.
10. Priyadi and R. F. Rambe, "PERSEPSI MAHASISWA FAKULTAS EKONOMI DAN PELAKU BISNIS MENGENAI PENTINGNYA ETIKA BISNIS BERDASARKAN GENDER DAN USIA," *J. Akunt. dan Bisnis Vol. 2 Nomor 2 Nop. 2016*, vol. 1, no. 2, 2015.

11. R. J. Warth, "Ethics in the accounting profession: A study," *CPA J.*, vol. 70, no. 10, 2000.
12. B. Anzeh and S. Abed, "The Extent of Accounting Ethics Education for Bachelor Students in Jordanian Universities," *J. Manag. Res.*, vol. 7, p. 121, Feb. 2015, doi: <https://doi.org/10.5296/jmr.v7i2.6957>.
13. S. Dellaportas, S. Kanapathippillai, A. Khan, and P. Leung, "Ethics education in the Australian accounting curriculum: A longitudinal study examining barriers and enablers," *Account. Educ.*, vol. 23, no. 4, 2014, doi: <https://doi.org/10.1080/09639284.2014.930694>.
14. B. Jackling, B. J. Cooper, P. Leung, and S. Dellaportas, "Professional accounting bodies' perceptions of ethical issues, causes of ethical failure and ethics education," *Manag. Audit. J.*, vol. 22, no. 9, 2007, doi: <https://doi.org/10.1108/02686900710829426>.
15. IAESB, "APPROACHES TO THE DEVELOPMENT AND MAINTENANCE OF PROFESSIONAL VALUES, ETHICS AND ATTITUDES IN ACCOUNTING EDUCATION PROGRAMS (IES 4 SUPPORT MATERIAL)," 2006.
16. E. Karlina, "PERSEPSI DOSEN DAN MAHASISWA MANAJEMEN TERHADAP ETIKA PENYUSUNAN LAPORAN KEUANGAN (STUDI KASUS STIE SERASAN MUARA ENIM)," *Adminika*, vol. 7, no. 2, 2021.
17. R. Rustiana, "PERSEPSI ETIKA MAHASISWA AKUNTANSI DAN AUDITOR DALAM SITUASI DILEMA ETIS AKUNTANSI," *KINERJA*, vol. 10, no. 2, 2017, doi: <https://doi.org/10.24002/kinerja.v10i2.925>.
18. B. J. Cooper, P. Leung, S. Dellaportas, B. Jackling, and G. Wong, "Ethics education for accounting students—a toolkit approach," *Account. Educ.*, vol. 17, no. 4, 2008, doi: <https://doi.org/10.1080/09639280802436681>.
19. K. Said, "Ethics and postsecondary accounting curriculum in Bahrain: Perspective from faculty members," *J. Account. Tax.*, vol. 5, no. 3, 2013, doi: <https://doi.org/10.5897/jat2013.0114>.
20. R. A. R. Pradipta, "Analisis Persepsi Mahasiswa dan Dosen Tentang Pendidikan Etika Profesi Akuntan," 2012.
21. S. C. Okaro and V. Tauringana, "From sas to ifrs: An investigation of Nigeria transition road map implementation problems," *Res. Account. Emerg. Econ.*, vol. 12, no. PARTA, 2012, doi: [https://doi.org/10.1108/S1479-3563\(2012\)000012A011](https://doi.org/10.1108/S1479-3563(2012)000012A011).
22. C. Liu, L. J. Yao, and N. Hu, "Improving ethics education in accounting: Lessons from medicine and law," *Issues in Accounting Education*, vol. 27, no. 3, 2012. doi: <https://doi.org/10.2308/iace-50150>.
23. D. S. Budiarto, "Analisis Perbedaan Persepsi Antara Mahasiswa dengan Pendidik Terhadap Etika Bisnis," *Akmenika UPY*, vol. 7, pp. 26–37, 2011.
24. G. Eweje and M. Brunton, "Ethical perceptions of business students in a New Zealand university: Do gender, age and work experience matter?," *Bus. Ethics*, vol. 19, no. 1, 2010, doi: <https://doi.org/10.1111/j.1467-8608.2009.01581.x>.
25. M. Wati and B. Sudibyo, "PENGARUH PENDIDIKAN ETIKA BISNIS DAN RELIGIUSITAS TERHADAP PERSEPSI ETIS MAHASISWA AKUNTANSI," *J. Econ.*, vol. 12, no. 2, 2016, doi: <https://doi.org/10.21831/economia.v12i2.11775>.

**Open Access** This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

