



The Influence of Understanding the Accountant Professional Code of Ethics on Students

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Abstract

This research discusses the important role of understanding the code of ethics in shaping the ethical behaviour of accounting students. The code of ethics for the accounting profession, which includes integrity, objectivity, professional responsibility, public interest, professional competence, confidentiality, technical standards and professional behaviour, is the main focus in guiding student behaviour. However, there are challenges in implementing this code of ethics, such as a lack of understanding, leading to dishonest behaviour during exams or quizzes. This raises concerns about the quality of behaviour in the future when students enter the world of work as accountants. Apart from understanding the code of ethics, variables such as love of money (tendency towards money) and religiosity are also important highlights in shaping the behaviour of accounting students. The research methods used include reviews of previous journals and data sources from Google search results, providing a comprehensive picture of the role of understanding the code of ethics in the context of accounting student behaviour. This research aims to gain a deeper understanding of how ethics and understanding the code of ethics can shape professionalism among accounting students.

Keyword:

Influence, Understanding,

Professional Ethics

INTRODUCTION

Professional ethical issues in the accounting field have become the center of public attention. After major corporate scandals undermined public trust in accounting professionals, public interest in ethical issues in business and the professional world

increased. So all professions are required to work professionally (Sekartaji et al., 2020). According to Rachmania & Hakim (2021) ethical behavior is a major problem in the field of accounting in higher education. al., (2021) ethical behavior is also one of the main requirements for the accounting profession, which has been written in all codes of ethics issued by accounting professional associations. The ethical behavior of future leaders will be reflected in the behavior of current students (Sekartaji et al., 2020).

An accountant's appropriate ethical behavior will determine his position in society. In general, Indonesian society is built on the basis of ethical rules (Wati & Sudiby, 2016). Ethics is an inseparable part of a person's daily life. Ethics is needed in society in order to minimize differences of opinion between people. Ethics can be used as a guide or reference for society in behaving to build a harmonious life (Pemayun & Budiasih, 2018). Society expects students to behave ethically to become professional accountants in the future. Students are elements of society who have a high level of intellectuality and have independence that is free from interests (Oktawulandari, 2015). According to Smith, (2009) students have different perceptions, judgments and moral behavior. Unethical behavior will have an impact when students enter the world of work to commit acts of fraud or ethical violations. Thus, accounting students who are ready to become accountants must be able to understand and comprehend the code of ethics for accountants and be aware of the ethical problems that occur (Wijayanti, 2018).

The Indonesian Accountant Code of Ethics regulates the ethics of the accounting profession in Indonesia. The Indonesian Association of Accountants (IAI) has regulated a set of ethical standards related to professional attitudes, including the Indonesian Accountant Code of Ethics which establishes the relationship between accountants and their clients, between accountants and their colleagues, and between the profession and society. The Indonesian Code of Ethics for Accountants establishes the aim of the accounting profession to carry out its duties in accordance with the highest professional standards by obtaining the highest level of efficiency for the public interest.

The role of a student in the progress of the country's economy is no less important than other components such as the country's economic relations, circulation and the amount of money circulating in society. Students as the nation's successors who are expected to make a big contribution in upholding the name of the country have a role to do the best, especially accounting students in disclosing accountability for state financial reporting, starting from a simulation of understanding several courses that have been given at college. An accountant is a profession whose duties are to carry out an audit of an entity's financial statements and provide an opinion or opinion on whether the account balances in the financial statements have been presented fairly in accordance with financial accounting standards or generally accepted accounting principles; and these standards or principles are applied consistently. To support the professionalism of accountants, the Indonesian Accountants Association (IAI). The following are 8 codes of ethics according to ethical principles, namely:

1. Integrity
2. Objectivity
3. Professional responsibility
4. Public interest
5. Professional competence and care
6. Confidentiality
7. Technical standards
8. Professional behavior

Students' ethical behavior must be in accordance with the behavior of an accountant which can be formed through the educational process that occurs in accounting education institutions, where students are the input, and to a greater or lesser extent will have a relationship with the accountant who is produced as the output (Oktawulandari, 2015 in Cut Safira, 2016). The problem is that students still lack ethical behavior. Students are still competing with each other to get academic achievements by getting good grades in unethical ways such as cheating on exams and quizzes (Nur Anwar Musyadad, 2019).

According to Irawati (2008) in Nur Anwar Musyadad (2019), students commit academic fraud intentionally, one of which is violating the rules in completing assignments and exams, giving advantages to other students in completing assignments or exams in a dishonest way. The level of understanding of accounting students influences the ethical behavior of accounting students. For some accounting students at Al-Qur'an Science University, the problem faced is that there is still a low level of understanding of students' ethical behavior, with many levels of dishonesty during exams such as cheating with fellow examinees, opening cellphones during exams. take the exam or bring your own cheat sheet, with the aim of getting good academic grades. Lack of honesty and responsibility will give rise to unethical behavior in students so that in the future it will be easy for them to manipulate financial reports. Like the Enron case, which caused questions about the ethics of an accountant in carrying out his duties. This problem was related to the practice of moral violations by a public accountant from the Arthur Anderson public accounting firm (Jurica Lucyanda & Endro, 2012).

A code of ethics is very necessary to regulate the behavior of an accountant so that it is in accordance with the needs of society, and is an effort to maintain integrity and be able to face pressure from within oneself and from outside parties (Tugiman Hiro, 1997). Student Ethical Behavior Ethical behavior is an individual characteristic that is inherent in good deeds, based on professional standards and education on the values contained and can be applied in society. Student ethical behavior is individual behavior that is based on the code of ethics established for students, so that they behave well and have a moral nature (Febrianti, 2012 in Mely Afriani, 2019). Understanding the Professional Code of Ethics for Accountants Tumingan (1997) in Ludigdo (2007) professional code of ethics is an effort to maintain integrity so that they are able to face pressure on themselves or from outside. The code of ethics for accountants was issued by the IAI, because it is a need for public trust in the quality of services provided by the accounting profession (Mulyadi, 2002).

Intellectual Intelligence Intellectual intelligence is the ability to guide actions, act according to goals, be able to think rationally, be able to deal with the environment effectively, and organize patterns of behavior so that you can act effectively and more quickly (Tikollah, Triyuwono & Ludigdo in Kezia Adinda, 2015). Intelligence Emotional Emotional intelligence is the ability to understand one's own and other people's emotions, as well as knowing how one's own emotions are expressed in order to increase ethical maximum as a personal strength (Djaali, 2011). According to Goleman (1995) there are five basic components of emotional intelligence or skills framework emotions, including: self-awareness and recognition of self-management or self-control, self-motivation, empathy, and social skills .

Understanding the accounting professional code of ethics is the main rule or guideline for the accounting profession in carrying out its work responsibilities in

accordance with ethics. Understanding of the code of ethics of the accounting profession in this research was measured by adopting the research of Musyadad & Sagoro (2019) in their research, understanding of the code of ethics of the profession of accountants was measured using 16 questions. Indicators of understanding the code of ethics in this research are understanding professional responsibility, understanding public interests, understanding integrity, understanding objectivity, understanding professional competence and prudence, understanding confidentiality, understanding professional behavior, and understanding technical standards, measured using a 1–7 Likert point scale. Love of money is defined as the extent to which a person loves money to fulfill their life needs. To measure the love of money variable, this research adopted research by Nikara & Mimba (2019).

In their research they used 8 statement items which were measured based on the Money Ethic Scale (MES). The love of money indicators used in this research are the importance of money, negative attitudes, appreciation, gaining self-esteem and respect, budgeting for money, giving power and freedom. Measured using a Likert scale of 1–7 points. Religiosity is the amount of a person's belief in God which is implemented in the form of good or bad attitudes to carry out their daily life by obeying religious teachings. The measurement of religiosity was adopted from research by Nikara & Mimba (2019). In their research, religiosity was measured using 15 question items, which contained 8 question items related to intrinsic religiosity and 7 question items related to extrinsic religiosity.

METHODS:

This research uses a research method that uses reviews of previous journals and data sources from Google search results, namely a combined approach between field research and library research.

Review of Previous Journals: This involves the analysis and synthesis of information from previous scientific publications related to our research topic. We will research or review scientific articles, papers, and journals to understand previous approaches, findings, and contributions to our topic.

Data Sources from Searching Google: Through Google searches, we can find sources of information such as reports, news articles, government documents, presentations, and other online sources that may not be included in scientific journals. This may provide additional insight, data, or perspective relevant to this research topic. However, we must be sure to evaluate the reliability and validity of these sources before using them in research.

The combination of previous journal reviews and data sources from Google allows researchers to:

1. Understand existing theoretical foundations and recent advances in a particular field.
2. Identify areas where knowledge is limited or where further research is needed.
3. Collecting additional data that may not be available in scientific journals expands understanding of the research topic.
4. Develop a framework or hypothesis based on information found from different sources. Provides a more comprehensive insight into the topic under study.

Table 1. Characteristic of The Analyzed Articles

Author Name	Year	Country	Research purposes	Participants	Design and data collection methods	Findings	Implications
Nur Anwar Musyadad and Endra Murti Sagoro	2019	Indonesia	To find out the influence of understanding the accounting professional code of ethics and student intelligence on the ethical behavior of Yogyakarta a state accounting students.	Sample of 273 undergraduate students at 3 universities	Proportionate random sampling method and questionnaire with simple regression analysis and multiple analysis	Understanding the professional code of ethics for accountants has a significant positive effect on students' ethical behavior	The sample used in this research used quantitative descriptive methods
Ririn Riyana, Kurniawati Mutmainah, Risky Maulidi	2021	Indonesia	To analyze the influence of understanding the accounting professional code of ethics, intellectual intelligence, emotional intelligence and locus of control on ethical behavior	The population in this study was 382 students. The sample in this research was 80 students who were still active	Types of quantitative data and data collection techniques using the Slovin model technique and multiple linear regression analysis techniques from the results of interviews and questionnaires	Understanding the accounting professional code of ethics, IQ, EQ, SQ, and LOC influence students' ethical behavior	These findings indicate that accounting must continue to provide outreach regarding the accounting profession's code of ethics, emotional intelligence and locus of control to accounting students.
Ni Putu Laksmi Devi Mahayani,	2022	Indonesia	To determine the influence	The population in this	This research uses an associative quantitative	Demonstrating an underst	The findings show that universities need to increase

Author Name	Year	Country	Research purposes	Participants	Design and data collection methods	Findings	Implications
I Wayan Gde Wahyu Pur Anggara			of understanding the accounting professional code of ethics, love of money, religiosity and equity sensitivity on accounting students' ethical perceptions	study were 2018 accounting study program undergraduate students at universities in Bali with a total of 2220 people, and a sample of 138 people.	approach. The data analysis technique is multiple linear regression	anding of the accounting profession's code of ethics, religiosity, and equity sensitivity have a positive effect on accounting students' ethical perceptions. Meanwhile, love of money has a negative effect on accounting students' ethical perceptions.	understanding of the accounting profession's code of ethics, love of money, religiosity and equity sensitivity in students' ethical perceptions
Gabriella Felicia Korompis, Budi Kurniawan	2022	Indonesia	To test and obtain empirical evidence of the influence	The sample was 125 students	Quantitative descriptive data collection techniques are simple linear regression and	Showin g that the significant value is	The findings show that there is a need for outreach and education to students and

Author Name	Year	Country	Research purposes	Participants	Design and data collection methods	Findings	Implications
			of understanding the code of ethics of the accounting profession and human intelligence on the ethical behavior of Kalbis Instituts students		multiple regression.	0.000< 0.05, it can be concluded that understanding the code of ethics of the accounting profession and human intelligence have a significant influence on the ethical behavior of Kalbis Institute students	universities about the influence of understanding the accounting profession's code of ethics on human intelligence.
Nugrahimi Kusumawat, Surti Zahra, and Septiani	2021	Indonesia	To find out ethical sensitivity, understanding the professional code of ethics for accountants and its influence on	The sample was 128. With a population of 1064 students	Quantitative descriptive. The data collection technique is multiple linear regression	Ethical sensitivity and understanding the code of ethics of the accounting profession	In this research, the accounting profession must organize more programs related to understanding the code of ethics of the accounting profession, especially for students.

Author Name	Year	Country	Research purposes	Particip ants	Design and data collection methods	Findin gs	Implications
			students' ethical behavior			on influence the ethical behavior of accounting students at Bina Bangsa University	
Rosiyana, Rosi and tripermata, lukita and aziatul pebriani	2023	Indonesia	To determine the influence of understanding the code of ethics of the accounting profession, student intelligence and organizational culture on the dependent variable, namely the ethical behavior of accounting students at the Indo Global Mandiri University	The selected sample was 145 respondents	The nonprobability sampling method is obtained from a questionnaire (primary) with descriptive statistical tests, data quality tests, classical assumption tests, linear regression tests and hypothesis tests	The results of data analysis with SPSS 26 show that the results of simultaneous hypothesis testing (F-test)	Based on the coefficient of determination or adjusted R square (R ²) value of 0.544 or 54.4%, it proves that the variables of understanding the code of ethics of the accounting profession, student intelligence and organizational culture together have a positive and significant effect on the ethical behavior of accounting students

Author Name	Year	Country	Research purposes	Particip ants	Design and data collection methods	Findin gs	Implications
Sutrisno Meta Arief, Aristanti Widyaning sih	2022	Indonesia	To explain the influence of understanding the accounting professional code of ethics on students' ethical behavior so that it is hoped that violations of the code of ethics will be eliminated		This research uses the systematic literature review (SLR) method by reviewing several national standard journals over a period of 5 years		In this research, my suggestion is that universities and students should learn a lot about the code of ethics for the accounting profession. By finding out a lot about socialization and education related to the code of accounting ethical principles.
Arista, Adetya Dewi	2019	Indonesia	To determine the influence of religiosity, understanding of the accounting professional code of ethics and equity sensitivity on the ethical behavior of accounting students in Banyumas district	The populati on in this study were accounti ng study program students who had been accredite d "A" in Banyum as district at General Soedirm an Universi ty and Muham	Multiple linear regression analysis techniques and non-probability sampling	Religio sity has a signific ant effect on the ethical behavio r of account ing student s in Banyu mas district, sensitiv ity equity has no signific ant effect	The ethical behavior of accounting students in Banyumas district can be improved by paying attention to several factors that influence it, such as religiosity , understanding of the accounting professional code of ethics, equity sensitivity by improving the quality of accounting students by deepening ethical education.

Author Name	Year	Country	Research purposes	Participants	Design and data collection methods	Findings	Implications
				madiyah University and a sample of 87 accounting students		on the ethical behavior of accounting students in Banyumas district.	

RESULTS AND DISCUSSION

Results

Based on the results of the research above, it involves several studies that explore the influence of understanding the accounting professional code of ethics on students' ethical behavior. From several studies described, there are consistent findings regarding the relationship between understanding the accounting professional code of ethics and students' ethical behavior. In general, a good understanding of the accounting professional code of ethics is positively correlated with the ethical behavior of accounting students. A number of studies show that a better understanding of the accounting profession's code of ethics has a positive impact on students' ethical behavior. For example, research by Musyadad & Sagoro (2019) shows that understanding the code of ethics of the accounting profession has a significant positive influence on students' ethical behavior. Similar findings were also seen in other studies such as those by Ririn Riyana, Kurniawati Mutmainah, and Risky Maulidi (2021), Ni Putu Laksmi Devi Mahayani, I Wayan Gde Wahyu Purna Anggara (2022), and Nugrahi Kusumawat, Surti Zahra, and Septiani (2021).

Apart from that, there are also several other variables that are taken into account in several studies, such as intelligence, love of money, religiosity, and other psychological factors that influence students' ethical behavior. For example, research by Nugrahi Kusumawat, Surti Zahra, and Septiani (2021) also considers organizational culture and intelligence as variables that influence students' ethical behavior. It seems that understanding the accounting professional code of ethics has a significant role in shaping the ethical behavior of accounting students. This emphasizes the importance of in-depth education and socialization regarding the code of ethics for the accounting profession among accounting students.

The socio-economic status of parents is also a crucial factor. Families with a less affluent socio-economic status are likely to prioritize meeting basic needs first, even though external factors may also support this (Syamsuriana et al., 2022). Implementing programs that deepen understanding of the ethics of the accounting profession in higher education can be a key step in improving students' ethical behavior in the future.

However, there are still other aspects that need to be explored further. Several studies show that psychological factors and organizational culture also have an impact on students' ethical behavior. Therefore, further research that explores the interaction between understanding the accounting professional code of ethics and other factors can provide more comprehensive insight into how to form stronger ethical behavior in accounting students. The following is the theoretical basis for the influence of

understanding the accounting profession's code of ethics on students' ethical behavior, namely:

1. **Ethical Issues in Accounting:** Ethical issues in the accounting field have become an increasing concern, especially after major corporate scandals have damaged public trust in the accounting profession.
2. **The Importance of Ethical Behavior:** Ethics is the main requirement in the accounting profession and is outlined in various codes of ethics issued by accounting professional associations. Ethical behavior is important in building public trust in the accounting profession.

Findings from the Reviewed Studies

1. **Positive Influence of Understanding the Code of Ethics:** A number of studies show that a good understanding of the accounting profession's code of ethics is positively related to the ethical behavior of accounting students. That is, the better their understanding of the code of ethics, the more inclined they are to act ethically.
2. **Variables that Influence Ethical Behavior:** Some studies involve additional variables such as intelligence (intellectual and emotional), love of money, religiosity, and other psychological factors. The findings show that not only understanding the code of ethics, but also these factors influence students' ethical behavior.
3. **The Role of Higher Education and Socialization of Professional Ethics:** Researchers highlight the importance of deeper education and socialization regarding the accounting professional code of ethics in the tertiary environment. The implementation of stronger ethics education programs is expected to strengthen students' ethical understanding and behavior.
4. **Influence of Organizational Culture:** Several studies also consider the role of organizational culture on students' ethical behavior. An organizational culture that promotes ethical values can influence the ethical behavior of accounting students.

Thus, it is important to increase understanding and awareness of accounting professional ethics among accounting students. There is a need for a more intensive and sustainable education program regarding the code of ethics for the accounting profession in the tertiary environment. Evaluation and development of an organizational culture that encourages ethical behavior in the academic environment. In order to support the development of students as responsible professional accounting candidates, these studies provide a basis for strengthening the understanding, practice and implementation of accounting professional ethics in the context of higher education.

CONCLUSIONS AND SUGGESTIONS

From the literature presented, it appears that understanding the code of ethics of the accounting profession has a significant role in shaping the ethical behavior of accounting students. Various studies show that the better students understand the code of ethics of the accounting profession, the more inclined they are to act ethically. These findings provide a deeper understanding of how education and socialization regarding the code of ethics of the accounting profession in a university environment can be an important factor in shaping students' ethical behavior. Apart from that, there are also other variables such as intelligence (both intellectual and emotional), love of money,

religiosity, and other psychological factors which also influence students' ethical behavior.

In conclusion, increasing understanding and awareness of accounting professional ethics among accounting students is important. The need for more intensive educational programs regarding the professional code of ethics for accountants in higher education, as well as evaluation and development of an organizational culture that encourages ethical behavior, is necessary to support the development of students as responsible professional accountant candidates.

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