

IMPLEMENTATION OF MORAL VALUES TOWARDS PROSPECTIVE ACCOUNTANTS PERCEPTION OF ACCOUNTING STUDENTS EMPIRICAL STUDY ACCOUNTING PROGRAM STUDENTS FACULTY OF ECONOMICS NURTANIO UNIVERSITY BANDUNG

Author:

¹Asep Mulyana
Department of Accounting
Universitas Nurtanio Bandung
asepdiymulyana@gmail.com

²Fotuhu Waruwu
Department of Management
Universitas Nurtanio Bandung
fotuhowaruwu@yahoo.co.id

³Mia Rahmawati
Department of Accounting
Universitas Nurtanio Bandung
miarahmawati200503@gmail.com

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Abstract This research aims that moral values are very important in supporting the career of an accountant who has high credibility so that he is responsible for his profession because the profession of an accountant is very tempting from deviant behavior towards the profession so that he is equipped with moral ethics and obedience to religion contained in good morals. taught by religion, therefore prospective accountant students have a fear of sin if they commit deviations and they are responsible to God who is all-seeing for all activities carried out in every activity of an accountant. With this fear, they are protected from the characteristics of Satan. who plunged him into the abyss of sin on the path of the corrupt accounting profession and became a person who is honest and has noble character. The method used in this research is by using quantitative methods, namely interviews and observations, distributing questionnaires, the object of which is students of the accounting study program at Nurtanio University, Bandung. The conclusion from the results of this research is that the influence of moral values on prospective accountants shows exemplary honesty in all activities in the organization, especially the accounting profession. Because the ethical values of prospective accountants must be upheld as a basis for trust for their clients.

Keywords: Moral Values, Prospective Accountants

INTRODUCTION

Moral values are a character that must be possessed by a person who believes in Allah who has an iradiyahikhtiyariah spirit which describes good or bad qualities or beautiful or ugly character according to character. This character is greatly influenced by good religious knowledge and a good educational environment and shapes character. noble morals because morals are an attitude that conveys the identity of a person who believes beyond his conscious awareness because it can be and has been formed into one's own soul and thoughts because this is a pattern of thought and morals that is integrated into the soul. The logic between one paragraph and the next paragraph must be clear.

Moral values are part of an accountant who has high integrity and there are many opportunities to commit deviations from the profession itself because morals come from religious education which is studied and obeyed by humans because if they are not obeyed or deviated by people who have the same morals. Sublime is the fear of life that is not human, namely fear of Allah, the Almighty God. If you commit a deviation, you will commit a sin. If you commit a sin, the retribution in the afterlife will be more painful than worldly pleasures which are momentary in nature, because humans are Allah's most perfect creatures and have reason. This is used to think about the management of reason. The most important thing is that reason must be accompanied by good religious knowledge because religion provides education or distinguishes between good and bad, what can be done and what cannot be done or halal and haram, the consequences are that when humans violate what is forbidden by Allah, then humans are sinful. what is feared by believers is committing a sin, especially a major sin that can plunge them into hellfire. Religious values for prospective accountants are very important because this will have an impact on their future life, with fear becoming a soul and noble morals being the goal besides Trustworthy in carrying out his duties When working as an accountant, and continuous learning related to his morals, his goals in an accountant have the characteristics of Trustworthiness, Patonah and Sidiq.

Noble character includes ethics, manners and morals which unite to become a good individual soul and as a role model for others to become a good example and behavior of the accounting profession which always brings closer to religious rituals which aim at the self-potential that humans have, to have actualization and the honor and dignity of being the greatest creature of God.

LITERATURE REVIEW

Based on the results of previous research that can be used as a reference, namely research (**Koerniawan, 2013**) with the title "professional ethics in problems in the competitive era from the perspective of public accountants". This research uses a qualitative approach with a hermeneutical study in a cognitive moral model regarding the meaning of ethics, which is viewed from the perspective of Islamic sharia. Then the discussion of this research is summarized regarding the principles of professional ethics used by AICPA and AAOIFI, in general. And the perspective of Public Accountants in Indonesia regarding their Professional Ethics is used as a mediator for the discussion in this research.

Based on the description of (**Koerniawan, 2013**) in his research, the researcher concluded that the conceptual framework regarding the ethics of the Public Accountant profession by IAPI should be based on the nation's ethical values, not just taking or imitating

them from other countries. Apart from that, elements of noble values from the foundation of the State, namely Pancasila, should color the basic ethical principles of the Indonesian Public Accountant profession, so that they can create their own characteristics for Indonesian Public Accountant and Public Accountant offices. In his research (**Koerniawan, 2013**) emphasized that on the other hand, in the world of education, universities must have a more active role in carrying out accounting education adequately and professionally, in order to produce accounting graduates who are more competent and have the basics of professional ethics as a professional accountant (**Kusumaningtyas, 2016**) conducted research on how religiosity has a positive influence on the motivation and professional ethics of an accountant. This research also uses a qualitative approach with a hermeneutical study. In their research, researchers assume that the loss of ethical behavior is due to a lack of religiosity values in accountants which results in them not being able to differentiate between good and bad. The conclusion of the research results shows that the value of religiosity is able to provide positive work motivation to accountants, because if an accountant works only motivated by compensation without having religious values within himself, the results obtained cannot be accounted for and can harm other people so that it will be contrary to professional ethics. an accountant should have. Meanwhile, if an accountant has religious values, he will be motivated to work because of Allah, and work will be interpreted as jihad so that the tasks and mandates given will be carried out with honesty, can be accounted for and of course do not violate the ethics of an accountant. So, this will create benefits for human welfare.

Professional ethics are issued by professional organizations to regulate the behavior of their members in carrying out their professional practices for society (**Mulyadi, 2002**). Compliance with a code of ethics, like all standards in an open society, depends primarily on understanding or perception of the code of ethics. Therefore, each accountant's understanding of the code of ethics for the accounting profession that applies in Indonesia may also differ from one another. The principles of professional ethics state, among other things, that by becoming a member, an accountant has an obligation to maintain self-discipline above and beyond what is required by law and regulations.

The Principles of Professional Ethics in the Code of Ethics of the Indonesian Association of Accountants states the profession's recognition of its responsibilities to the public, users of accounting services and colleagues. These principles guide members in fulfilling their professional responsibilities and are the basic foundation of their ethical behavior and professional conduct. In addition, this principle requires a commitment to behave honorably, even at the expense of personal gain (**IAI, 1998 in Ludigdo, 2007: 58**). The Indonesian Code

of Ethics for Accountants states that the aim of the accounting profession is to fulfill its responsibilities with the highest standards of professionalism, achieving the highest level of performance, with an orientation towards the public interest. The Indonesian Accounting Association has made efforts to enforce professional ethics for accountants. Professional ethics plays an important role in forming professional personnel by maintaining a code of ethics

Various cases of ethical violations should not occur if every accountant has the knowledge, understanding and ability to apply moral and ethical values adequately in carrying out their professional work. Therefore, the occurrence of various cases should provide awareness to pay more attention to ethics in carrying out the work of the accounting profession (**Ludigdo in Tikollah, Triyuwono and Ludigdo 2006**).

According to Griffin and Ebert (in **Maryani and Ludigdo, 2001**) ethical attitudes and behavior are attitudes and behavior that are in accordance with generally accepted social norms regarding beneficial and harmful actions. An accountant's ethical behavior determines his or her position in society as a user of professional accounting services. To study the behavior of future leaders, one can look at the behavior of current students (**Reiss & Mitra, 1998**). Student behavior needs to be researched to find out to what extent they will behave ethically or not in the future. Ethical issues are an important issue in the field of accounting in higher education, because the educational environment plays a role in shaping student behavior to become professionals. Higher education is a producer of professional human resources, which are expected to meet existing market needs, therefore they are required to produce professional staff who have expert qualifications according to their field of science, and also have high ethical behavior (**Rahmi and Hastuti, 2007**). In the formulation of the problem above, the researcher formulated the problem of how to implement moral values towards prospective accountants, perceptions of accounting students, empirical studies, accounting study program students, Faculty of Economics, Nurtanio University, Bandung.

RESEARCH METHODS

The method used in this research is a quantitative research method because the method is based on the philosophy of positivism which is always used in certain populations and samples and quantitative data collection, namely data that has been processed from questionnaire answers that have been distributed to accounting students at Nurtanio University, Bandung.

DISCUSSION

The results of the analysis of the ethical knowledge variable in the partial t test show a significance value of 0.040, this value is smaller than 0.05 so it can be concluded that there is a positive and significant influence between the moral value variable on the Ethical Perception

of Accounting Students. This is proven by simple linear regression analysis with a significant value smaller than the level of significance. Religiosity is one of the factors within an individual, how often and how much a person carries out his religious orders. The higher the level of moral values, the more it will lead to positive behavior, which means carrying out His commands and avoiding all His prohibitions. This is in accordance with compliance theory from a normative perspective which states that one of the factors that influences a person's behavior to be obedient is the knowledge that the individual has of the existence of applicable regulations or laws. Individuals who already have high moral values will usually be more likely to obey the commandments taught by their religion as benchmarks or considerations in daily life than individuals who have high levels of moral values. This statement is proven through the results of the validity data, it is known that question number 14 (fourteen), namely "I feel disappointed with myself when I leave prayer" has a high validity value. Students who maintain their religion will prefer to behave ethically in carrying out their work or in every decision they make. This is because religion will bring or become a person's provision for life in this world and in the afterlife. The research results are related to QS. Al-Baqarah verse 208 which explains the appeal to Muslims to be fully religious, the meaning here is not half-hearted. A Muslim who is fully religious, in his daily activities or activities he instills Islamic values both in the scope of worship and congregation. The results of this research are the same as those conducted by Mirna Wati and Bambang (2016). The results of the research show that moral values influence the ethical perceptions of Accounting Students, so that accounting students who have a high moral value of 76 towards the teachings of the Islamic religion will behave ethically. This research shows that accounting students have high belief in Allah SWT, while the experience or appreciation of the level of feeling close to Allah SWT is still low. Students who have higher belief in Allah SWT do not necessarily make these students experience feelings and experiences of moral values. It is very likely that students still do not feel the presence of God in every worship service and are not yet devout. If students can feel the presence of Allah SWT through worship, prayer, prayer and always being grateful, then students will be more confident in every work they do. Working is also part of worship so that every activity is carried out because you want to get the blessing of Allah SWT. An accountant who can interpret every act of worship should be able to think twice about his decision making to avoid unethical behavior.

CONCLUSION

Moral values are the level possessed by an individual that can encourage him to behave in accordance with his religious observance. The results of this research show that moral

values have a positive and significant effect on accounting students' perceptions. Individuals who have a high level of moral values will put more effort into the activities they carry out based on the teachings of their religion because the basic source of ethics is from religion as a guide for humans who have high morals and morals as role models for humanity, namely the nature of Rasulullah Muhammad SAW as a messenger of Allah who is always honest in his actions and words in carrying out his profession so that it is hoped that the application of the code of ethics and professional moral values can be in line with exemplary, future research can add codes of moral values and ethics from other institutions so that it can provide additional knowledge to readers regarding various moral values and ethical codes.

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