

Conference Paper

Proposal of the Effect of Ethical Orientation on Accounting Students Ethical Sensitivity Post-pandemic (Covid-19) (Empirical Study at Universitas Dian Nusantara)

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During the Covid-19 pandemic, lecturing activities were carried out online so there was a lack of social interaction among and between students and lecturers. Students becoming more independent in learning and faced separation situations. This could result in decreasing social sensitivity of students in solving accounting cases, especially in auditing scenarios which could help to sharpen idealism and relativism as well as ethical sensitivity. The study aims to analyze the ethical orientation effect on accounting students' ethical sensitivity post-pandemic Covid-19 period (Empirical Study at Universitas Dian Nusantara), the research also uses gender as a moderation. This research is important as an evaluation in the new normal and future periods to increase accounting students sensitivity, especially when solving auditing scenario cases. This type of research is quantitative using the causality method. A total of 254 accounting students were included, of which the number of samples were 155 respondents. Questionnaire-style research instruments using Likert scales and the use of Google Surveys to distribute questionnaires and data analysis using structural equation models using the Lisrel software tool. This research should be conducted to test a model that examines ethically oriented causal models regarding ethics and gender sensitivity as moderators of accounting students. This research is expected to inform governments, professional institutions, and educational institutions to incorporate accounting ethics into their curriculum and to produce graduates who are sensitive to accounting practices, and who do not deviate from accounting ethics.

Keywords: ethical orientation, idealism, relativism, ethical sensitivity, gender, post-pandemic Covid-19

1. Introduction

Accounting education in Indonesia has an impact on ethical behavior of accountants, therefore, students as prospective accountants need to understand ethical issues. The ethical guidelines for accountants are the ethics of the accountant profession. The

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regulation of professional ethics will be a guide in the face of various problems. Ethics education is very relevant to convey to students. Accountants have an important role in the development of the accountant profession in Indonesia. Compliance with the ethics of the accounting profession should be introduced from the moment their students are in college. They are expected to have high ethical sensitivity. Referring to the research that has been carried out if the practitioners of industrial accountants are getting higher, then the sensitivity of ethics will increase positively [1], while the results of research on the topic of personality can significantly increase ethical sensitivity [2]. Findings on the development of ethical work contexts and programs may increase ethical sensitivity [3]. Factors affecting the increased sensitivity of ethics are ethical reasoning and personality character. Factors affecting the increased sensitivity of ethics are ethical reasoning and personality character [4]. Studies with the topics of experience, ethical orientation, commitment, ethical culture of the organization can also increase ethical sensitivity [5].

Findings of previous research on the ethics of idealism may significantly increase Ethical Sensitivity [5-8] while the opposite finding is an idealism in significant to ethical sensitivity[9]. Studies with significant relativism results negative to ethical sensitivity [5,8-10]. The results of the study contradicted relativism to ethical sensitivity [6,7].

Dian Nusantara University (UNDIRA) is one of the new universities that was at the beginning of its establishment in the city of Medan, then Kemenristekdikti (the Ministry of Research, Technology and Higher Education) in 2019 gave permission from moving the location from Medan to Jakarta [11]. In 2019 odd semester UNDIRA accepted her inaugural student. The study programs offered are two faculties with eight study programs. The faculty of business and social sciences consists of courses of study; accounting, communication science, management, and English literature. Faculty of engineering and informatics consists of; electrical engineering, informatics engineering, mechanical engineering and civil engineering. The object of the research will be carried out on students of one of the accounting study programs. In March 2020, UNDIRA lectures entered the beginning of the second semester hit by the coronavirus (covid-19) outbreak. President Joko Widodo on March 2, 2020, said that there were two first cases of corona virus in Indonesia. Then the government announced that the PSBB (*Pembatasan Sosial Berskala Besar* or large-scale social restrictions) has been in effect since August 17, 2020 [12]. The Government's announcement caused lecture activities to change to an online lecture system. Online lecture activities are carried out from semester 2 until to now semester 6.

Online teaching and learning activities include students getting, doing assignments or quizzes and discussions in forums according to the guidelines. Virtual face-to-face

activities are carried out with zoom or google meet access. When students have to solve accounting cases, they can take advantage of Google or Youtube. They cannot interact directly with lecturers. Students can study independently without meeting their lecturers in person. One of the weaknesses that occurs in how to learn online during the Covid-19 pandemic is that lecturers cannot control students directly. During virtual face-to-face, they can be while opening social media or while doing other work. Lecturers must make learning interesting to get focused for a longer time.

This study examines the influence of idealism and relativism of ethical orientation on the ethical activity of accounting students. Novelty is carried out on gender as a moderation variable, in addition to the analysis tool using *the structure equation model with Lisrel software* and the object of research, namely accounting students at Universitas Dian Nusantara.

The purpose of this study is to analyze the effects of ethical orientations of idealism and relativism on the ethical sensitivity of accounting students. In addition to the analysis is gender as a moderation between idealism with ethical sensitivity and relativism with ethical sensitivity.

2. Literature Review

2.1. Cognitive moral theory

Kohlberg's moral development theory is a development of cognitive structural theoretical development. The change in moral considerations is basically gradual. Constructive stages and moral reasoning are the basis of ethical behavior [13]. The study of moral intensity relates to the components of the decision-making model, so that an increase in moral intensity results in an increase in the sensitivity of ethics, judgments, and intentions [14].

2.2. Ethical sensitivity

Ethical sensitivity is the observance of ethical values that are guided by skills, identifying morals in certain situations for decision making while still considering attention to ethics [15-17]. Sensitivity can be explained a condition of a person becoming aware of the existence of ethical problems [18]. In accountants' ethical sensitivity can be detected from the correct decision making of an event. Students behave ethically or inappropriately in their field of study [19]. Ethical sensitivity is one of the individual factors

that accounting students have in knowing the truth of an event. Can draw conclusions about whether an incident is ethical [4,20]. Studies of accountants practicing in the industry look at an individual's ability to know ethics when faced with a particular situation. People who work in structures with small and large financial rewards can see different levels of ethical sensitivity [1].

Rules of practice and ethical principles that produce the best results in a given situation [21], ethics training is significantly positive towards cognitive moral development [22]. the code of conduct can significantly increase the ethical recognition of certified public accountants, with considerations based on ethical idealism [21]. The results of the study posttest completing the traditional ethics course showed an increase in ethical sensitivity. Pre-posttest changes were not significant for treatment or control groups. The changes showed no significant change in ethical sensitivity as a result of ethical intervention [23].

The measuring instrument to explain the ethics of sensitivity in the study to students as respondents was fifteen ethical situations [24]. Research instruments in the form of ethical sensitivity scenarios. The scenario uses four paragraphs that are about three ethical issues [25]. The scenario of ethical sensitivity uses four paragraphs containing four ethical issues [18].

2.3. Ethical orientation

Ethical Orientation as a rationale in determining attitudes, directions appropriately and correctly. The topic of ethical orientation consists of idealism and relativism related to ethical dilemmas [26]. The ethical orientation that each individual has will encourage them to behave ethically, and perceive unethical behavior towards problems that occur in their environment [27], the role of ethical orientation can increase the influence on ethical sensitivity [28]. Ethical sensitivity can be influenced by ethical orientation, this means that ethical orientation will have an increasingly strong level of ethical sensitivity [10]. Studies of significant ethical sensitivity are ethical orientations measured by dimensions. Scenario measurement is also widely used by Turkish business students. People who have high ideals will tend to reject or cannot tolerate actions that violate ethics [29].

2.3.1. Idealism

An idealistic view is an attitude that assumes that right or correct actions will lead to desired results or consequences [4,6,30]. A person with a low level of idealism believes that following all existing moral principles can be detrimental. They argue that sometimes to get the best results, you have to act a little negatively. Acting decisively, idealists have been shown to have tougher attitudes and views toward those who violate ethical behavior at work [31].

Studies have been conducted on the topic of the influence of ethical orientation, professional commitment, organizational commitment to ethical sensitivity [32]. A code of conduct can significantly create neutralization if ethical recognition (certified public accountant (CPA) and considering ethical idealism [21]. Idealism measuring instrument using ten questionnaires [10,33].

2.3.2. Relativism

Relativism is a model of pragmatic thinking, the reason why ethical rules are not universal, and desirable because ethics are influenced by cultural context and each cultural group has different rules [4,10,30]. Ethical relativism is the theory that an action can be said to be ethical or no, right or wrong, depending on the views of that society [31]. This is because the theory of relativism believes that each individual and group have different ethical beliefs. Both ethical relativism and moral relativism are the view that no ethical standard is absolutely correct. The moral reasoning of an individual must always follow the moral standards prevailing in the society in which he is located. Questionnaire items of ten are used for relativism measurements [10,33].

2.4. Gender

Gender is a difference that exists between women and men with different traits and traits. In Indonesia there are only two genders, namely women and men [8]. Significant differences in ethical sensitivity between male and female college students [6,34]. Men are trying to find the success of the competition and when it is necessary to break the rules to achieve success, it shows unethical tendencies. Women place more emphasis on the performance of duties and tend to obey regulations and are less tolerant of individuals who violate the rules [35].

3. Methods

3.1. Object of research

The object of this research is students of the accounting study program who are studying at Dian Nusantara University, at the Jakarta and Bekasi.

3.2. Research design

The research design that will be used is quantitative research and is a causal relationship with *exogenous* and *endogenous* variables[36].

3.3. Variable operationalization definition

The definition of operationalization of variables is necessary to determine the types, indicators, as well as scales of the variables associated in the study. The latent variables used are: 1) *idealism, relativism* (exogen), 2) ethical sensitivity (endogen), 3) gender (moderation).

The variables to be measured are described into measurable to compile the questionnaire. The table 1 form contains a grid of instruments consisting of variables, dimensions, indicators. Indicators in variables are obtained from theory and one indicator can consist of one statement can also be more. Questionnaires are used for data collection and distributed to respondents. The table presents the definition of operational variables that will be described in this study.

TABLE 1: Variable Operational Definition.

No	Variable	Dimension	Indicators	Measurement
1	Idealism [10]	Dimensions Idealism	10	Scale
2	Relativism [10]	Dimensions Relativism	10	Scale
3	Sensitive Etis [18]	Accountant Ability (SE1) Working Hours (SE2) Personal Interests (SE3) Accounting Principles (SE4)	1 scenario 1 1 1	Scale
4	Gender [4]	Male and Female		1 and 2

3.4. Research samples

The study population consisted entirely of accounting students from Universitas Dian Nusantara in Jakarta and Bekasi. Respondents are an Accounting student of Universitas

Dian Nusantara, Indonesia who fills out the questionnaire that has been given. Sample criteria; 1) Students majoring in Accounting Universitas Dian Nusantara, 2) Semesters three to six (table 2).

TABLE 2: Population and Sample.

No	Semester	Student
1	Number of students of semesters 1-6	440
2	Semester 1 dan 2 (They haven't take introductory accounting courses yet)	(186)
3	Total Population	254
4	Sample	155

Source: [37]

The total number of accounting students at the Bekasi and Jakarta campuses are 440 [37,38]. How to determine the number of samples using Krejcie and Morgan sample tabulations [39], it is known that the total population is 254, then based on the sample table of Krejcie and Morgan, a sample of 155 respondents was obtained. The way to distribute and take samples is to use *Google surveys*.

3.5. Analysis methods

Hypothesis testing that will be analyzed in this study, the methods used is SEM or *Structural Equation Modelling* operated with the Lisrel program. Research modeling through SEM allows answering research questions that are dimensional and regression between factors that have been identified [38,39]. The reasons for using the SEM program as a tool for analyzing the suitability of a model based on empirical data studied.

3.5.1. Validity and reliability

Validity testing using *confirmatory factor analysis*. The >0.50 factor loading (SFL) standard is valid. The *standard value of loading* by indicating a value of >0.5 means that the variable is worth worthy of research [39].

The reliability test concerns the consistency of the answer if it is tested repeatedly on different samples. The acceptable rate is 0.5 0 [39,40].

3.5.2. Structural Equation Modelling (SEM)

Research modeling through SEM allows researchers to answer research questions that are dimensional in nature. SEM can measure the influence or degree of relationship between factors that have been identified [38]. The following is depicted a model path diagram to find out the causal relationship of research variables (Figure 1).

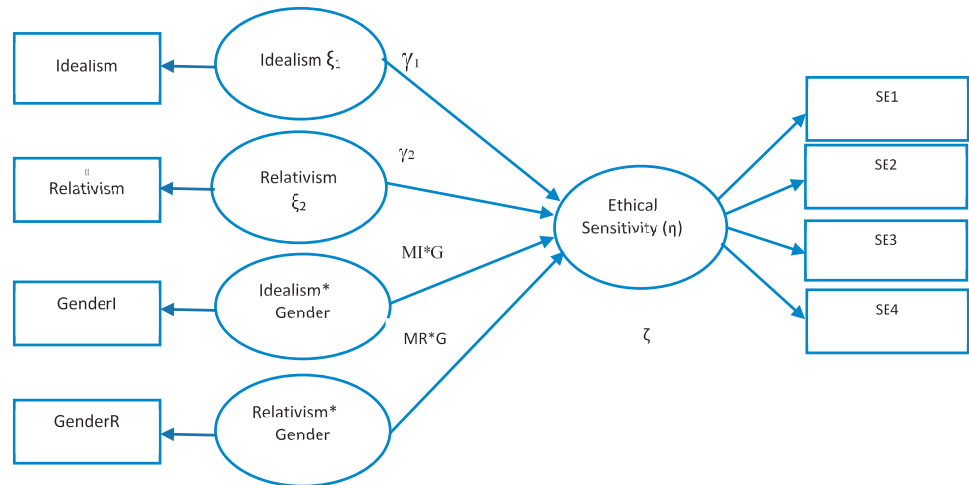


Figure 1: Research Model Path.

Structural Equations:

$$\eta = \gamma_1 \xi_1 + \gamma_2 \xi_2 + MI*G + MR*G + \zeta \quad (1)$$

Notation ξ_1 : Exogenous Idealism

ξ_2 : Exogenous Relativism

η : Endogenous Sensitivity Ethics

M : Moderation Variables Gender (G)

MI : Moderation Idealism

MR : Moderation Relativism

ζ : error endogenous variables

This research uses two kinds of analysis techniques, namely: 1) analysis. *confirmatory factor analysis* is used to confirm the most dominant factor in a group of variables. 2) *Regression weight* is used to examine how much influence the relationship of variables that theoretically exists. Models in *structural equation modelling* must be the required fit model.

4. Discussion

4.1. Idealism affects positive on ethical sensitivity

The result of the previous research by testing external validity, the impact of ethical sensitivity and moral sensitivity after acceptance of business ethics courses with a mora intensity model [29]. Idealism has a positive effect on variable ethical sensitivity [4]. Idealism can significantly improve against increasingly strong ethical sensitivity [5-8], while the findings of the opposite study is an idealism in significant to ethical sensitivity [9].

4.2. Relativism negatively affects on ethical sensitivity

Based on the research of the ethical orientation can have an influence on the level of ethical sensitivity that is increasingly strong [10]. Ethical orientation research that affects the ethical sensitivity of auditors of accounting students of Wonosobo Qur'anic Science University [7], relativism negatively affect the ethical sensitivity [4]. Practicing Industry Accountants defines positive ethical sensitivity, the consequences of unethical behavior in the long run can influence the ethical decisions of accountants [41], relativism insignificant to the degree of ethical sensitivity [42].

4.3. Gender as moderation

According to the results of the previous research about male and female students have differences in ethical sensitivity [8]. Degree differences of ethical sensitivity not of gender but of structure. The difference is due to the structure of low financial rewards compared to higher financial rewards and practicing industry accountants compared to accounting students [1]. Neither men nor women have differences in terms of ethical sensitivity [4]. Male and female students who have attended ethics education do not have significant differences [43]. Gender has no significant effect on the ethical behavior of accounting students [4]. Consistent with research the level of ethical sensitivity in female students is better than ethical sensitivity in male students [6,7]. Opposite results male accounting students behaved more ethically than their female counterparts even though female accounting student showed higher intentions in ethical behavior [34].

5. Conceptual Theory

Conceptual theory to analyze the influence of the ethical orientation of idealism and relativism on the ethical sensitivity of accounting students with gender as moderation (Figure 2).

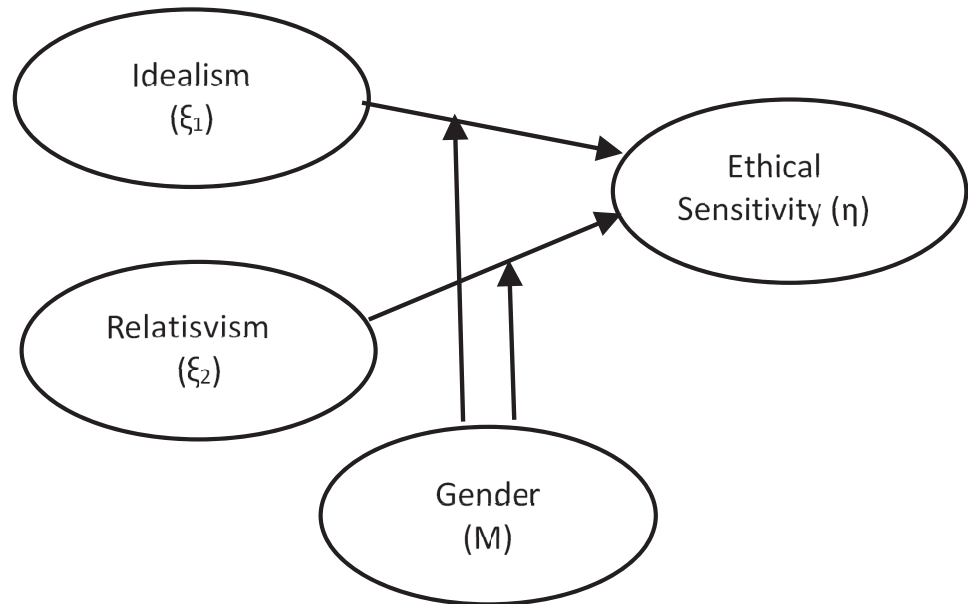


Figure 2: Conceptual Theory.

6. Conclusion

The testing in this study was carried out based on a theoretical framework and will be tested empirically. Testing related to the topic of idealism and relativism to the ethical sensitivity of accounting students in Universitas Dian Nusantara with gender as moderation.

This research contributes to the government and professional organizations to develop rules and procedures related to auditor ethics rules to improve ethical sensitivity. At the same time, institutions can incorporate accounting ethics into the curriculum to produce graduates who are sensitive to non-deviant accountant practices. Academically, researchers can further improve the sample, add factorial variables that affect ethical sensitivity, and analyze using different analytic methods.

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