

The Effect of Moral Reasoning and The Student's Personal Factors Towards Student's Moral Behavior (Empirical Studies at Pancasila University, Jakarta)

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Abstract

This study is aimed to examine the effect of moral reasoning and the student's personal factors towards moral behaviour of accounting students in the four basic components to behave underlying of any moral actions or moral behaviour of an individual. In addition to that, it is also to examine the effect of accounting student demographic variables such as sex, Grade Point Average (GPA), and age towards their moral behaviour. The sample selected is done by using a purposive sampling method. Research data was collected from accounting students of Pancasila University, Jakarta within academic enrolment year 2011/2012. The number of samples used is Accounting students of the 5th to 8th semester totalling 150 students. The analysis technique used is a multiple regression in SPSS ver.19. The results of the study shows moral reasoning and student's personal factors influence positively and significantly towards the moral behaviour of accounting students simultaneously. Meanwhile, student's personal factors which measured in the level of idealism, level of relativism in partial has positive and significant impact on student's moral behaviour. And, others student's personal factors are measured with locus of control, sex, GPA, and age has no significant influence towards moral behaviour partially.

Keywords: Sensitivity, Judgment, Motivation, Character, Moral Reasoning, Idealism Level, Relativism Levels, Locus of Control and Demographics.

1. Introduction

The development of the accounting profession in Indonesia, which is one of the key processes in the era of globalization, is particularly important in relation to the acceleration of an increasingly global business. The role of accountants has increased in an effort to realize good corporate governance. At the end, the necessary preparations related with professionalism accounting profession. Moral and ethical education has been recognized to have an important role in the development of the accounting profession. This shows the urgency of moral behaviour, especially for the development of accounting in relation to the behavioural aspects involved. The behavioural aspects of accounting have been discussed specifically in Behavioural Accounting courses. Accounting Behavioural discuss about human behaviour and its relationship with accounting data and business decisions, and conversely how accounting information affects business decisions and human behaviour.

The discovery of the case - in particular the case of accounting, namely the exposure of Enron Corp. (2001) and cases in the country, namely PT Kimia Farma Tbk (2001), PT Bank Capital Indonesia (2010) Tbk and cases of other large companies that engage in earnings management practices to raise awareness about the importance of the role of education in creating a resource intelligent and moral man. The principles of good governance also stated

that an independent attitude, transparency, fairness, and accountability must be shared by all managers of organizations, both private and government. Similarly, the moral behaviour of professional accountants is important for the status and credibility of the accounting profession ethics.

Rest (1986) in [40, 8] has developed a model of the component - the component hypotheses underlying every moral action. Rest initiated a four-component model to examine the effect of the process of moral reasoning and moral behaviour of individuals. He said that to behave morally, an individual do four psychological processes, namely: Moral Sensitivity, Consideration of Moral (Moral Judgment), Moral Motivation, and Moral Character.

Based on the description of the results of the study the influence of moral thinking and personal factors of the moral behaviour of students in the four-component model of Rest [40, 8] and the research that has been conducted by [37, 8] and research been carried out in the country, namely [33] for accounting students Polytechnic (D3) Samarinda State, as basic research using all components of the moral behaviour of the model Rest.

2. Problem Formulation

1. Is there any influence of moral reasoning and the students personal factors towards students moral behaviour simultaneously?

2. Is there any influence of moral reasoning and the students personal factors towards students moral behaviour partially?

3. Theoretical and Hypothesis Development

Morals, Ethics and Instructional Theory

Ethics in Latin is Ethica, which means moral philosophy. According [26] ethics literally comes from the Greek word ethos (plural ta etha), which means the same as morality, the good customs. This good habit then becomes the value system that serves as a guide and benchmark of good behaviour and bad. Ethics is a moral principle and act on which the act of someone that what it does is viewed by society as a commendable act and improve the dignity and honour of one. Ethics is closely related to the fundamental relationship between humans and serves to direct the moral behaviour.

Moral is the mental and emotional attitudes held by individuals as members of a social group in performing duties or functions that are required to the group as well as loyalty to the group [13].

While instructional theory in this study were [22] provides an insight into the development of ethical professional accountant in moral decision-making framework [40] in [8] and give content to the learners that accounting students to have and cultivate moral behaviour good professional accountant in the future.

Hypothesis Development

Moral Reasoning and The Students Personal Factors Significant influence Towards Moral Behaviour Students Simultaneously

To test the effect of moral reasoning and the students personal factors towards students moral behaviour simultaneously of accounting students in this study, the hypothesis made is:

H1: The moral reasoning and the students personal factors are significantly influence toward students' moral behaviour simultaneously.

Moral Reasoning and The Students Personal Factors Significant Influence Towards Moral Behaviour Students Partial

The hypothesis was made to examine the influence - the influence of factors - personal factors of students as measured by the level of idealism and relativism level, locus of control and the demographic of the behavior of the partial accounting students in this study are:

H2: The moral reasoning and the students personal factors are significantly influence towards students moral behaviour Partial

The hypothesis formulated above, the research framework can be described as follow:

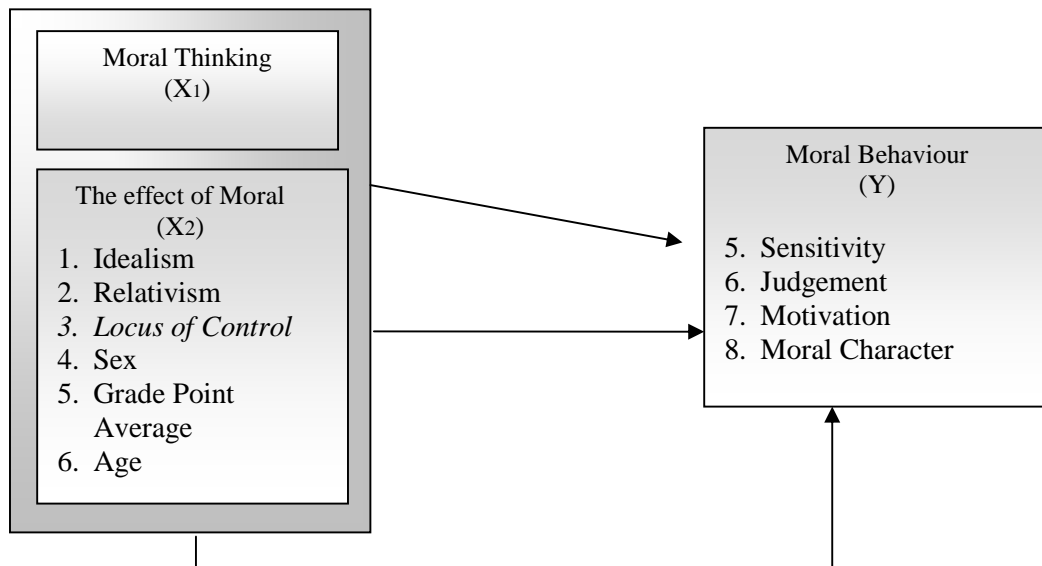


Fig 1. Framework of study.

4. Research Methods

Model and Design Research

Models and design of this study was to obtain data on the variables that influence moral thinking and personal factors students. This type of research used in this research

is experimental research that uses treatment in the form of scenarios in the questionnaire. Source of data used in this research is the data subject, that the data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who become the subject of

research (the respondent). While this type of data in this study is primary data.

The population in this study is accounting student at Pancasila University in the academic year 2011/2012 amounted to 339 students. Plan questionnaire that will be distributed to accounting students semesters 5 to 8, amounting to 150 students as the sample of the number of accounting students in the 2011/2012 academic year.

The sampling technique was done by purposive sampling under consideration (judgment) that the sample selection method with specific goals or targets with particular considerations [21]. Consideration of the semester accounting student elections 5 to 8 University of Pancasila as students - accounting students received course Business Ethics and Professional Accountants. In addition, students who sit in half 5 to 8 have exhausted all accounting courses, courses Analysis Accepted Accounting Standards and Audit practicum. So that all students accounting SI semesters 5 to 8 are expected to be the respondents in this study.

The sampling technique in this study can be made of the following criteria:

1. The students five semester who have taken courses Audit practicum 1 and courses Business Ethics & Professional Accountants.
2. The students six semester who have taken courses II praticum Audit and Analysis Accepted Accounting Standards
3. The students seven semester who have taken all accounting subjects
4. The students eight semester who have taken all accounting subjects and is in preparation of the essay.

5. Research Variables and Definitions Research

The variables used in this study there are two variables:

1. The independent variables that will be used in this research include moral reasoning and the personal factors measured by the level of idealism, relativism level, Locus of Control, gender, GPA, age.
2. The dependent variable used in this study include moral sensitivity, moral judgment, moral motivation and moral character.

6. Technical Analysis

Research data will be analyzed using the tools of analysis using SPSS consisting of: staistik descriptive, test the quality of the data that test reliability and validity, classical assumptions and hypothesis testing with multiple regression equation (multiple regressions) is as follows:

$$Y = \alpha + \beta_1 x_1 + \beta_2 X_2 + e \quad (1)$$

7. Results and Discussion

A moderate level description and Variables

Respondents in this study amounted to 150 which is composed of 58 male students (38.7%) and 92 women

(61.3%). For respondents aged up to 20 years were 66 students (44%), age 20 years were 62 students (41.3%), and 22 years and over as many as 22 students (14.7%). Grade Point Average (GPA) of B by 80 students (53.3%) and GPA C 70 students (46.7%).

Quality Test Data

Test data quality includes test reliability and validity test using SPSS Ver.19. Reliability test conducted with Cronbach Alpha test with Cronbach Alpha values > 0.60 and test the validity of the notice Correlated item-total correlation. Product moment of r - table with 5% significance. The results of the reliability test using Cronbach's Alpha, all measuring devices dependent variable in this study, which consists of a variable sensitivity moral, moral judgment, moral motivation and moral character as well as the independent variables consisting of moral thinking, idealism, and relativism has a value of Cronbach's Alpha greater of 0.60. This indicates that the measuring instrument used in this study is reliable or reliable. While the validity of the test results showed that all values of r count is greater than the value of r table product moment at a significance level of 5% for the N150. Is 0.01593 so it can be concluded that all of the items that statement is used as a measuring tool in this study is valid.

Classical Assumption Test

Testing classical assumptions made in this study is the test for normality by using analysis graphs (Normal Probability Plot) and Kolmogorov test semirnov against entirely dependent variable is normally distributed. The test results of the independent variable value multicollinearity tolerance showed no independent variables that have less tolerance of 0.10 (VIF under 10) which means there is no correlation between the independent variable whose value is more than 95% or all of the independent variables do not exist multicollinearity. While the results of the test with the test Park heterocedastisity indicate significance probability value above 5% confidence level or, the significance of the correlation value is greater than 0.05 which means it can be concluded that the regression models used do not contain heterocedacity. Heterocedacity test results using scatter plot chart analysis can be seen that there is no clear pattern, and the dots randomly spread and spread both above and below the number 0 on the Y axis, it can be concluded that there is no heterocedacity the regression model, so the model regression declared fit for use.

8. Hypothesis Testing and Discussion

Testing of Moral Reasoning and The Personal Factors Influencing Significant Towards Moral Behavior Simultaneously

The first hypothesis stated that moral thinking and personal factors student positive and significant effect on the moral behavior of students of the Faculty of Economics, University of Pancasila accounting simultaneously. Although the personal factor in measuring student with locus of control, gender, grade point average, and age in

each statistical analysis did not have a significant effect on moral behavior, but there are six variables, together can affect moral behavior significantly. This is because students who have the ability to think morally and have a high degree of idealism which will be better able to determine the presence of ethical issues and be able to make a moral decision by looking at the truth of moral action that should be done. With a level of moral thinking and high ideals, students will find their accounting and ethical issues in deciding an action leads to guidelines or rules that have been set previously. Similarly, students who have a high degree of relativism will be tolerated in finding a moral issue as well as the cause of ego and character in implementing the guidelines, actions or rules in resolving moral issues that apply.

Testing of Moral Reasoning and The Students Personal Factors Influencing Significant Partial towards Student Moral Behaviour.

Moral Reasoning Significant Impact Testing Towards Partial Student Moral Behaviour.

The results of the analysis prove the hypothesis that moral reasoning accounting students of the Faculty of Economics, University of Pancasila positive and significant effect on the moral behaviour of accounting students. It is proved that moral reasoning accounting students of the Faculty of Economics, University of Pancasila based research in outline already behave morally based on four basic psychological processes to behave morally. Based on this study accounting students of the Faculty of Economics, University of Pancasila with high moral thinking is able to determine right or wrong morally, capable of making moral decisions on the exact truth of moral action, able to prioritize the relative moral value associated with other moral values and be able to cope obstacles experienced by the power and ego owned accounting students of the Faculty of Economics, University of Pancasila. So that students of the Faculty of Economics, University of Pancasila accounting will be more sensitive, more capable of moral considerations, it has the ability to priority moral values and have the ability to overcome obstacles to assess an event as a moral action in the context of professional ethics scenarios.

Testing of the Personal Factors Influencing Significant Partial Towards Students Moral Behavior.

The results of the analysis to prove the hypothesis that personal factors in measuring students with the level of idealism and relativism level positive and significant effect on the moral behavior of students. It is proved that the level of idealism and relativism level accounting students of the Faculty of Economics, University of Pancasila showed a significant effect on students' ability to acknowledge the moral issues, the ability of the students into consideration making moral decisions, the ability of students to build moral motivation to prioritize the relative moral value associated with other values and the ability of students to realize the moral character to overcome obstacles or

problems in the context of professional ethics scenarios. Oriented accounting students more idealistic, will be more sensitive, will be doing a thorough consideration in decision-making, will be a higher priority relative moral values associated with other values and will be able to overcome obstacles in matters of professional ethics. While accounting students of the Faculty of Economics, University of Pancasila which has a high degree of relativism has a significant influence on students' ability to tolerate and give moral consideration any moral issues in the context of professional ethics scenarios.

While the students personal factors in measuring with locus of control, gender, grade point average, and age did not influence significantly on the moral behavior of students. This proves that personal factors accounting students of the Faculty of Economics, University of Pancasila have no effect on the moral behavior of accounting students in making moral decisions in the context of professional ethics scenarios.

9. Conclusions

The moral reasoning and the personal factors of the students are influence positive and significant towards the moral behaviour of students of the Faculty of Economics, University of Pancasila accounting simultaneously. Although the factors of the personal student in measuring with locus of control, gender, grade point average, and age in each statistical analysis did not have a significant effect on moral behavior, but there are six variables, together can affect moral behavior significantly.

The moral reasoning and the personal factors of students as measured by the level of idealism and relativism level positive and significant effect on the moral behavior of accounting students of Faculty of Economics, University of Pancasila This proves that moral reasoning and factors - personal factors accounting students of the Faculty of Economics, University of Pancasila based research This by and large already behave morally based on four basic psychological processes to behave morally in acknowledging the existence of moral issues, the ability of students in consideration of making moral decisions, the ability of students to build moral motivation to prioritize the relative moral value associated with other values and the ability of students to realize the moral character to overcome obstacles or problems and be able to tolerate and give moral consideration their problems - moral issues in the context of professional ethics scenarios. While factors - personal factors in measuring student with locus of control, gender, grade point average, and age did not influence significantly on the moral behavior of students. This proves that personal factors accounting students of the Faculty of Economics, University of Pancasila have no effect on the moral behavior of accounting students in making moral decisions in the context of professional ethics scenarios.

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