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Role of Locus of Control And Understanding of Accountant Ethics on Accountant Ethical Behavior

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ABSTRACT

The purpose of this study is to analyze the different level of moral reasoning ability in the accounting profession, measure individual ethical behavior using an experimental approach of hypothetical situations, and empirically test the influence of locus of control, individual demographical characteristics and the accountant's understanding of the code of ethics into the accountant's ethical behavior. This study use the basic theoretical framework of Kohlberg's Moral Development Theory in explaining and predicting the relationship of individual ethical behavior with its demographic characteristics. This study also tries to modified study which analyze the relation of position level at work with individual ethical behavior, and added some variables: locus of control which referred to Rotter's and the accountant's understanding of the code of ethics. This study is a quantitative study using a survey method to find the effect of independent variables, partially and simultaneously to ethical behavior. We analyze sample responses of 96 respondents who works as an accountant in financial industries include banks and non-banks. The result shows that locus of control and the accountant's understanding of the code of ethics relates positively and significantly to accountant's ethical behavior, while demographic characteristics are not a predictor of ethical behavior among accountant profession.

KEYWORDS: Accountant's Code Of Ethics; Accountant's Ethical Behavior; Locus Of Control; Moral Reasoning Ability

INTRODUCTION

Ethical behavior is crucial in every profession, including the accounting profession. The important role of accountants in ensuring the welfare of shareholders requires that accountants maintain high ethical standards. With the reporting of various financial scandals involving the role of the accounting profession, the standard board continues to strive to issue standards related to auditing, attestation, quality control and ethics for accounting practitioners working in public companies as an effort to restore public confidence. But on the other hand, experts believe that ethics and integrity are unmanageable matters (Ismail and Ghazali 2011). Therefore, various studies on measuring the ethical behavior of accounting practitioners become an interesting topic to be developed.

Ethics etymologically have the same meaning as moral, which is a habit / custom, and the way of life. Kohlberg argues that moral reasoning is the basis of ethical behavior (Svanberg 2012). The stage of moral development is a measure of the level of morality of a person based on the development of moral reasoning from childhood to adulthood. Moral reasoning is a person's judgment according to reasoning that an action is good or bad (Goleman, Boyatzis, & McKee 2013). Ethical behavior is a component of leadership, so ethical development is very important for the success of individuals as leaders. Factors that influence ethical behavior include personal, situational, and stimulation factors (Kusuma 2018). Meanwhile, factors that influence individual characteristics are heredity (biological-social psychological) and environment as well as cognitive, affective, and psychomotor (Robbins & Judge 2017). Moral reasoning is a process experienced by an individual in determining good or bad and right or wrong in making a decision (Goleman, Boyatzis, & McKee 2013). This study uses a proxy for moral reasoning ability in measuring the ethical behavior of accountants.

Researchers use Kohlberg's theory of moral development as a foundation, and develop it by adding Rotter's theory of locus of control. Locus of control (LoC) is the degree to which a person expects that the reinforcement or outcome of their behavior depends on one's own judgment / personal characteristics. LoC is an individual's belief that they are self-determination, thus affecting expectations and behavior (Basudewa & Merkusiwati 2015) (Halpert & Hill 2011). Internal LoC is an individual belief that attributed events in their lives to the results of their own actions and produce positive things, while external LoC is a belief that events that occur are caused by other things such as luck or other influences, so they are unable to change their own destiny (Schultz & Schultz 2017).

Accountants are a profession whose responsibilities are governed by a code of ethics. The accountant's code of ethics is a rule governing the ethical behavior of accountants in fulfilling their professional responsibilities. The discussion of the professional accountant's code of ethics is based on the IAI Code of Ethics at the VIII IAI Congress of 1998 which includes professional responsibilities, public interests, integrity, objectivity, competence and professional prudence, confidentiality, professional behavior, and technical standards (Mulyadi 2014). The accountant's code of ethics has set standards that require accountants to be able to provide information to interested parties on the results of financial statements, bearing in mind that accountants play a role in increasing transparency and quality of financial information.

Using an experimental sketch approach in the form of a hypothetical situation, this study wants to examine the relevance of the theory of moral reasoning ability in explaining the level of individual ethical behavior to accounting practitioners. Previous studies have tried

to analyze the level of ethical behavior and its determinants, with very interesting though not consistent results. Previous research found that the main predictor that determines the level of ethical behavior in accounting practitioners is age, ie the younger a practitioner is, the higher the level of behavior (Conroy, Emerson, & Pons 2010), whereas other studies have found no relationship between the effect of age on the ethical behavior of accountants (Damayanthi & Juliarsa 2016). Other studies have found that the professional identity of an accountant does not contribute as a motivation for ethical behavior (Svanberg 2012). Previous research found results that showed that locus of control did not affect auditor behavior deviations but rather ethics (Putra 2014) . Research on understanding the code of ethics has also been tested on accounting students, and the results prove that understanding the code of ethics in the accounting profession influences ethical behavior in accountant students (Pamela 2014) (Soedjatmiko, Abdullah, & Asiah 2017).

This study attempts to develop a Conroy research model that examines the correlation of individual positions in the company with ethical behavior using Kohlberg's Moral Development Theory as a theoretical framework. This research is interesting to be developed further because some previous studies focus on the ethical behavior of managers and accounting practitioners, but have not explored specific characteristics of certain industries. Researchers try to develop by testing additional variables in the form of locus of control variables that refer to Rotter, as well as individual understanding variables on accountant's code of ethics. The objectives of this study are to examine differences in the level of moral reasoning ability and measure ethical behavior in the accounting profession using an experimental sketch approach in the form of a hypothetical situation, and empirically examine the effect of locus of control, demographic variables (gender, age group, education level, level of job responsibility, years of service) and understanding of the accountant's code of ethics of the accountant's ethical behavior by using a proxy for moral reasoning ability.

Locus of control (LoC) is defined as the level of individual confidence that they are determinants of their own destiny (Basudewa & Merkusiwati 2015) (Halpert & Hill 2011). Individuals are responsive to external factors (better jobs, promotions, higher salaries), and internal (job satisfaction, confidence, quality of life). Locus of control is closely related to the ethical behavior of accountants because it refers to the tendency to place perceptions of events experienced by individuals, so that they can influence ethical decision making.

H1: Locus of control has a positive effect on the ethical behavior of accountants

Gender has an influence on ethical understanding to apply the ethical behavior of accountants. Female accountants are more likely to react negatively to unethical behavior compared to men (Emslie & Hunt 2009).

H2: Gender effect the accountant's ethical behavior

Age is the length of time a person lives from birth. The older an employee, the commitment to the company where he works will be higher (Robbins & Judge 2017). On the other hand, young employees tend to focus less on ethical issues than older coworkers (Comunale, C.L., Sexton, T.R. & Gara 2006) (Purnamaningsih, N.K.A. Ariyanto 2016). Age plays a role in the development of cognitive morals, thereby affecting ethical thinking.

Formal and non-formal education is one of the determining factors in the recruitment of workers in the accounting field. The higher a person's education, the more ethical they tend

to behave compared to those with less education (Elias & Ali 2014). Kohlberg states that higher educated individuals can understand more complex problems, so that they have a better level of moral reasoning (Purnamaningsih, N.K.A. Ariyanto 2016).

H4: Education has a positive effect on the ethical behavior of accountants

In carrying out their work responsibilities, an accountant must exercise moral judgment professionally. namely to act to serve the company and show commitment in maintaining high integrity. An accountant must exercise moral and professional judgment in all his professional obligations.

H5: Work responsibilities have a positive effect on the ethical behavior of accountants

Work period is a measure of the time an employee works in a company / organization. The length of work is closely related to work experience, given the shorter working period, the less experience gained, and can affect the quality of work produced and employee behavior in work. The longer the working period and the more experience the accountant has, the better and better the quality of the financial statements produced.

H6: Years of service has a positive effect on the ethical behavior of accountants

The accountant's code of ethics regulates accounting standards that require accountants to provide information to interested parties on the results of financial statements because accountants play a role in increasing transparency and quality of financial information. According to IAI, the accountant's code of ethics is a rule governing the accountant's ethical behavior in fulfilling his professional responsibilities. The accountant's code of ethics sets standards that must be able to provide information to interested parties on the results of financial statements. The code of ethics of the accounting profession is the basis of the profession that forms the trust of users of financial statements. With an understanding and compliance with the accountant's code of ethics, accountants will produce good quality performance for the community.

H7: Understanding of the accountant's code of ethics has a positive effect on the ethical behavior of accountants

METHOD

This research is a quantitative study to analyze the effect of two or more phenomena, using a deductive approach that focuses on developing hypotheses based on a theory. The scope of this research is in the field of behavioral accounting, namely the ethical behavior of accountants in Indonesia. The scope of study examined is the influence of locus of control factors, individual demographic characteristics and understanding of the accountant's code of ethics on the ethical behavior of individuals.

The population used in this study are all accounting practitioners in Indonesia who work as accountants. Characteristics of the required sample are the accounting profession in Indonesia who work in the financial industry, namely at banks and non-bank institutions with a minimum service period of 1 year.

The purpose of this study is to analyze the effect of two / more phenomena, so as to include those using the survey method. This study collected quantitative data from the measurement of the variables in the questionnaire, which were measured using a Likert scale. In addition to using primary data in the form of respondents' answers to questions asked in the questionnaire, researchers also obtained secondary data from various literatures, literature studies and journals with related topics.

The research instruments used in this study are presented in the following table:

<i>Variable Type</i>	<i>Variable Name</i>	<i>Variable Structure</i>
<i>Dependent Variable</i>	Moral Reasoning Ability Locus of Control	
<i>Independent Variable</i>	Demographic Variable	Gender Age group Level of education Job Responsibility Level Years of service
Understanding of the Accountant's Code of Ethics		

Table 1.
Research
Instruments

Operational Definitions of Research Instruments

a. Moral Reasoning Ability

According to Kohlberg, the ability of moral reasoning is the ability of individuals to make judgments and moral actions that are rational. Moral reasoning ability is measured using a Likert scale point 1 (one) to point 5 (five) with an experimental sketch approach in the form of 30 (thirty) hypothetical scenarios / situations adapted from (Conroy, Emerson, & Pons 2010).

b. Locus of control

Locus of control is individual control over their work and confidence in self success / failure. This variable is measured on a Likert scale of points 1 (one) to point 5 (five) using 12 question items from Putra (2014).

c. Demographic variables

Demographic variables are individual characteristics based on population variables, namely gender, age, level of education, level of work responsibilities, and years of service using 5 (five) question items adapted from Conroy, Emerson & Pons (2010) and Putra (2014).

d. Understanding of the Accountant's Code of Ethics

The Accountant's code of ethics is the code of ethics of accountants in fulfilling their professional responsibilities. This variable is measured using a Likert scale of points 1 (one) to point 5 (five) using 11 question items (Herly 2015)

In testing the model to be carried out, there are questionnaire items for each construct that were adapted from previous studies. The measurement model is used to test the construct validity and instrument reliability.

The collected data were analyzed using descriptive analysis to see the characteristics of the data obtained. Descriptive analysis begins the process of data analysis so that the data entered can be corrected more quickly. The analytical tool used is a multivariate statistical method because it can analyze more than one variable to find the effect of independent variables on an object simultaneously. This study involves one dependent variable that is metric data so that it is most appropriate to use multiple linear regression. In analyzing the data, the researcher will use the help of SPSS version 22. Model suitability test is carried out to test the suitability of the model with research data. Researchers use SPSS to test the level of goodness of fit, the assessment of which can be done when the data to be processed has met the required assumptions. Hypothesis testing can be done using the basis of the value

of t or probability (p). The hypothesis is accepted if the value of $t > 1.96$ or the probability value is smaller than the significance level used, which is equal to 0.05

RESULTS AND DISCUSSION

Based on the process of adjusting for the completeness of the response, the research sample that can be analyzed consists of 96 responses to the research survey submitted via online questionnaires that have been distributed through social networking sites (Facebook, WhatsApp, Instagram) and e-mail.

Table 2.
Description of
Research
Objects

Total responses received	98
The response received but did not meet the requirements because it was incomplete	2
Total responses that can be analyzed	96

Table 3.
Characteristics
of
Respondents

Information	Characteristics of Demographic Variables	Number of Respondents	Percentage
Gender	Men	39	41,5%
	Woman	55	58,5%
Age Group	21-30 years old	37	38,5%
	31-40 years old	44	45,8%
	41-50 years old	14	14,6%
	> 50 years old	1	1%
	Level of education	Diploma	15
Position in the company	Bachelor	53	55,2%
	Profession	9	9,4%
	Master	19	18,8%
	Doctoral	15	19,8%
	Accounting staff	45	46,9%
	Senior accounting	27	28,1%
Type of financial institution	Accounting manager	10	10,4%
	Accounting director	14	14,6%
	Others	3	3,1%
	Bank	56	58,3%
	Non-Bank	40	41,7%
Years of service	1-5 years old	45	46,9%
	6-10 years old	30	31,3%
	11-15 years old	12	12,5%
	16-20 years old	4	4,2%
	More than 21 years old	5	5,2%

Overall description of 96 respondents used as samples in this study is presented in table 2 which is the demographic data of respondents. Based on the demographic data presented, by sex it has a proportion of 58.5% or 55 respondents are women and 41.5% or 39 respondents are men. Based on the data in Table 2, respondents with the characteristics of 31-40 years are the age group that dominates the respondents in this study, as many as

45.8% or as many as 44 respondents. This number is quite large because it reaches almost half of the total respondents. Based on the last level of education taken by respondents, the majority of respondents were educated with a bachelor degree (S1) with a proportion of 55.2%, as many as 53 respondents. The distribution of the research respondents' profession is quite diverse, however, almost half of the total respondents work as accounting staff as many as 46.9% or as many as 45 respondents, while the next largest group is 28% of respondents working as senior accounting. Respondents work in types of financial institutions with a fairly balanced proportion of 58.3% at banks, while the remaining 58.3% work at non-bank financial institutions. The largest group of respondents is in the range of working years 1-5 years (as many as 46.9% ie 45 respondents), while the second largest group is respondents who are in the range of working years 6-10 years (as much as 31.3% ie 30 respondents).

Descriptive Statistical Analysis

Descriptive statistics are used to provide an overview and explanation of the data of each variable in this study. All data sourced from respondents' answers will be processed to find out the minimum value, maximum value, mean, and standard deviation as well as the variance of the question items raised on the online questionnaire. Descriptive statistical tests were conducted on respondents' demographic variables, namely gender, age, level of education, work responsibilities, and length of service of the respondent. Based on the test results, the gender indicator uses a dummy variable, female respondents are given a weight of 1, while men are given a weight of 0. In this study, the age indicator uses weights according to age group. Respondents who are in the youngest group that is in the age range of 21-30 years are given a weighting of 1, while respondents who are in the oldest group that is above 50 years are given a weighting of 4. Educational indicators use weights according to the last education level of the respondent, with assuming the higher the education level of the respondent, the higher the weight given. The job responsibility indicator uses weights based on the height and breadth of work responsibilities that must be fulfilled by the respondent, assuming the higher and broader the job responsibilities the higher the weight. The job responsibility group consists of the level of accounting staff to the director of accounting, so that the higher and broader the responsibilities of the respondent the higher the weight. The indicator of the length of service is determined based on the length of time of the respondent's work which is divided into 5 groups, assuming the longer the respondent's working period the higher the weight given.

Table 4 shows that the data studied were 96. The test results show that gender has an average value of 0.5833 with a minimum value of 0 and a maximum of 1. Age, education, and work responsibilities have a minimum value of 1 and a maximum value of 4 with a mean respectively 1.7812 for age,

	Lowest	Highest	Average	Diviation Standard
Gender	0.00	1.00	0.5833	0.49559
Age	1.00	4.00	1.7812	0.72842
Education	1.00	4.00	2.3333	0.96972
TJP	1.00	4.00	1.9271	1.07845
Years of service	1.00	5.00	1.9375	1.20361

Table 4.
Descriptive
Statistics

2.33333 for education and 1.9271 for work responsibilities. The average value for years of service is 1.9375 with a minimum value of 1 and a maximum value of 5. Based on the

results of statistical tests, all indicators have the lowest value of 1 (strongly disagree) and the highest value of 5 (strongly agree). Some indicators have the lowest value of 1 (strongly disagree), with the exception of 5 indicators. For the five indicators, LOC7, EA1, EA3, and EA5 have the lowest value 2 (disagree), and there is one indicator with the lowest value 3 (neutral), namely EA4. The lowest mean value is in the EA7 indicator (accountant ethics) while the highest mean is in the LOC3 indicator (locus of control).

The data normality test results in Table 5 show that the data are normally distributed by looking at the significance value of each variable tested. Variables are normally distributed if they reach significance values above 0.05. The results of this test indicate that the significance level of 0.062 which means the data in this study are normally distributed data.

Table 5.
Data
Normality
Test

		Locus of control	Ethics Accountant	Ethical Behavior
Normal Parameters ^{a,b}	Mean	29.5000	33.3333	31.9688
	Std. Deviasi	4.22275	3.31715	5.75729
Most Extreme Differences	Absolut	0.088	0.092	0.106
	Positive	0.088	0.092	0.082
	Negative	-0.070	-0.078	-0.106
Test Statistic		0.088	0.092	0.106
Asymp. Sig. (2-tailed)		0.062 ^c	0.042 ^c	0.009 ^c

Table 6.
Validity
Test
Results

Constructor Indicator	R Calculate	Significance	Information
LOC1	0,092	0,372	Invalid
LOC2	0,602	0,000	Valid
LOC3	0,217	0,034	Valid
LOC4	0,698	0,000	Valid
LOC5	0,589	0,000	Valid
LOC6	0,636	0,000	Valid
LOC7	0,323	0,001	Valid
LOC8	0,753	0,000	Valid
EA1	0,285	0,005	Valid
EA2	0,268	0,008	Valid
EA3	0,302	0,003	Valid
EA4	0,348	0,001	Valid
EA5	0,050	0,000	Valid
EA6	0,292	0,004	Valid
EA7	0,158	0,125	Invalid
EA8	0,385	0,000	Valid
EA9	0,483	0,000	Valid
EB1	0,709	0,000	Valid
EB 2	0,790	0,000	Valid
EB 3	0,720	0,000	Valid
EB 4	0,722	0,000	Valid
EB 5	0,735	0,000	Valid
EB 6	0,660	0,000	Valid
EB 7	0,735	0,000	Valid
EB 8	0,769	0,000	Valid

Validity test is done to show the extent of measuring instruments used to measure.

Research Constructure	Number of Items	Value Constructive	Decision
<i>Locus of control</i>	8	0,579	Reliabilitas moderat
Etika Akuntan	9	0,684	Reliabilitas moderat
Moral Reasoning	8	0,872	Reliabilitas tinggi

Table 7. Results of Research Constructi on Test Reliability

A test has high validity if the test performs its measuring function or provides precise and accurate measurement results in accordance with the intended use of the test. This study examines the correlation between indicator items using Pearson correlation. Based on Pearson's criteria, all correlation coefficients between items are statistically significant using a reference level of significance of 0.05. Question items are considered valid if the calculated R value is greater than the R table. R table used as a comparison with the number of respondents 96 is using df 94 (n-2) of 0.2006.

Based on the results of testing the validity, it can be concluded that there are two constructs of invalid indicators. For the construct of the LOC1 indicator it was found that the significance was above 0.05, then the results of the validity test stated that the indicator was invalid. Likewise with the construct of the EA7 indicator, the significance result is 0.125, greater than 0.05, which states that the construct of the indicator is also invalid.

Reliability testing is carried out to ensure that the measurement results of measuring items are relatively consistent for each measurement at any time measurement. The reliability test measures the internal consistency of the measurement to what extent the instruments are homogeneous and reflects the construct being measured (Cooper, D.R., Schindler 2008). The results of the calculation of construct reliability values above 0.7 indicate good reliability. Table 7 shows the results of reliability testing of all constructs tested in the study. The level of construct reliability was obtained based on the Cronbach alpha test value. The construct is considered to have high reliability if it has an alpha value above 0.70 while if the construct is considered to have a moderate reliability value if it has an alpha value between 0.5 and 0.7. Based on the results of reliability testing, it is known that all constructs in the study are feasible to use.

Hypothesis test

The analytical tool used in this study is the multivariate statistical method. This method is used in this study because it can analyze more than one variable to find the effect of independent variables simultaneously on an object. The multivariate analysis method is a statistical method whose purpose is to analyze data consisting of many variables and it is assumed that these variables are interconnected with one another. The data used in this study uses the dependent technique, because the dependent variable is influenced by the independent variable. The appropriate type of multivariate dependent technique for this study is regression, considering the dependent variable to be tested is metric and the number is only one variable, while the types of independent variables used are metric and non metric. In analyzing the data, researchers will use SPSS version 22 assistance.

Regression test is conducted to see how much influence the independent variables have on the dependent variable. Multiple regression analysis was used in this study because it used independent variables which numbered more than two variables. In this study, respondent data that has been collected through survey methods will be tested both partially and simultaneously to determine the magnitude of the influence of independent variables on the dependent variable.

Table 8.
Test
Results for
Independent
Variable
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0.386	0.790		-0.489	0.626
Average_LOC	0.595	0.129	0.436	4.594	0.000
Average_EA	0.522	0.184	0.267	2.830	0.006
Gender	0.216	0.135	0.149	1.603	0.113
Age	0.006	0.122	0.006	0.051	0.960
Education	0.061	0.069	0.082	0.886	0.378
JRS	-0.026	0.068	-0.039	-0.388	0.699
YS	0.014	0.080	0.022	0.180	0.858

In this test, researchers included independent variables in the form of locus of control, respondents' demographic variables (gender, age, education, work responsibilities, years of service), and understanding of the accountant's ethical code, while the dependent variable tested was moral reasoning.

Berdasarkan hasil pengujian atas koefisien variabel independen, persamaan model regresi berganda yang dihasilkan adalah sebagai berikut:

$$Y = 0,595X1 + 0,522X2 + 0,216X3 + 0,061X4 + 0,61X5 - 0,026X6 + 0,014X7$$

The regression equation shows a constant value of -0.386, which means that the independent variable has a value of 0 or there is no increase in other variables. The coefficients of LOC and EA are 0, 595 and 0.522, which are positive indicating that if the LOC and EA variables increase by 1%, an increase of 0.595 and 0.522 will occur in the ethical behavior of accountants. Gender, age, education, and years of service constant values are positive which means that if there is an increase of 1% then there will be an increase in the ethical behavior of accountants. The worker responsibility coefficient is negative, meaning that if there is an increase of 1%, then there will be a decrease in the ethical behavior of the accountant by 0.026. The effect of the independent variable on the dependent variable is seen in the R value (correlation) produced. Based on the results of tests conducted on respondent data, the R2 value obtained is 0.309 or 30.9%. This shows that the ethical behavior of accountants that can be explained by the locus of control variables, the understanding of accountant ethics, and demographic characteristics (age, gender, education, work responsibilities, and years of service) amounted to 30.9%, while 69.1% the rest is influenced by other factors. The accuracy of this regression model can be seen from the estimated value of the standard error which is at a value of 0.62165 or at 62% so that the model formed is accurate at 38%.

Partial test or t test can give an idea of the influence of individual independent variables on the dependent variable. This test tests seven hypotheses. The decision in accepting an alternative hypothesis that there is an influence of the independent variable on the dependent variable can be seen from the t value or the probability value of significance. Decision making criteria is if the value of t count > t table or the value of the probability of significance < 0.05 then the hypothesis will be accepted.

The partial test results in table 10 show the effect of each independent variable on the dependent variable. The magnitude of the effect is seen at the level of significance, with a reference if the significance value of the independent variable is less than 0.05 then

Table 9.
Determinant
Coefficient
Test Results
(R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,556 ^a	0,309	0,254	0,62165

Model	H	t count	Sig	Conclusion
<i>Locus of control</i> Behavior	→ Ethical H1	4,594	0,000	Supported
Gender Ethical Behavior	→ H2	1,603	0,113	Unsupported
Age Behavior	→ Ethical H3	0,051	0,960	Unsupported
Education Behavior	→ Ethical H4	0,886	0,378	Unsupported
Job responsibilities Behavior	→ Ethical H5	0,388	0,699	Unsupported
Years of service Behavior	→ Ethical H6	0,180	0,858	Unsupported
Understanding of Accountant Ethics → Ethical Behavior	H7	2,830	0,006	Supported

Table 10.
Partial Test
Results (t
Test)

. Model	F	Sig
Regression	5,617	0,000

Table 11.
F-test

it has a significant effect on the dependent variable. Based on the test results, the variables that significantly influence the dependent variable of the accountant's ethical behavior are the locus of control and the accountant's understanding of ethics, with a significance level below 0.05. The test results present information that the supported hypotheses based on the criteria of significance value are H1 and H7, while the hypotheses that are not supported are H2, H3, H4, H5, and H6. Thus, based on the partial test results the locus of control variable and the understanding of accountant ethics influence the ethical behavior of accountants. In contrast, age, education level, job responsibilities, and years of service do not influence the ethical behavior of accountants.

Simultaneous test or F test is a test to obtain a picture of the effect of independent variables on the dependent variable simultaneously. The magnitude of the effect of the dependent variable simultaneously (together) on the independent variables in this study is indicated by the significance value obtained from testing.

The test results in table 11 show that the resulting significance value is at 0,000. This value is smaller than the significance value used (0.05), so it can be concluded that the locus of control variable, demographic variables (gender, gender, education level, work responsibilities, and years of service), and an understanding of the ethics of accountants together- the same effect on the ethical behavior of accountants. This study aims to empirically examine the effect of locus of control, demographic variables (gender, age group, level of education, level of work responsibilities, years of work) and understanding

of the accountant's code of ethics on ethical behavior measured by using a proxy for moral reasoning ability.

Discussion

The first hypothesis formulated in this study is that locus of control has a positive effect on the ethical behavior of accountants. The results of tests conducted in this study support this hypothesis because the results prove that the locus of control has a positive and significant effect on the ethical behavior of accountants. This is related to the tendency of individuals to place perceptions of events experienced, so that they can influence ethical decision making. The results of this study are not in line with the study Putra (2014) which concludes that the individual locus of control has no effect on the behavior of the auditor.

The second hypothesis in this study is that gender influences the ethical behavior of accountants. The results of tests conducted in this study cannot prove the hypothesis. That is, gender does not influence the ethical or unethical behavior of an accountant. This research supports the previous research which examined the effect of ethical and gender orientation on ethical judgment (Pratama 2018).

The third hypothesis tested in this study is that age has a positive effect on the ethical behavior of accountants. The results of tests conducted in this study indicate that age does not affect the ethical behavior of accountants, or in other words age does not determine whether or not accountants behave ethically. The results of this study are different from the results of research conducted by (Pratama 2018) who found that age had a negative effect on unethical behavior on accountants. This study also did not support the results of the study Conroy, Emerson & Pons (2010) which concludes that age has a positive effect on the ethical level of accountant behavior.

The fourth hypothesis tested in this study is that the level of education has a positive effect on the ethical behavior of accountants. The results of tests conducted in this study indicate that the level of education does not affect the ethical behavior of accountants, or in other words, the level of education does not determine whether or not ethical accountants behave. The results of this study are different from the results of previous studies (Pratama 2018)(Purnamaningsih, N.K.A. Ariyanto 2016).

The fifth hypothesis tested in this study is that job responsibilities have a positive effect on the ethical behavior of accountants. The results of tests conducted in this study indicate that job responsibilities do not affect the ethical behavior of accountants. The position of an accountant at work, whether staff, seniors, managers or even directors, does not determine whether or not ethical conduct. The results of this study support the results of the research conducted Svanberg (2012) who found that an accountant's professional identity did not contribute as a motivation for ethical behavior.

The sixth hypothesis tested in this study is that individual tenure has a positive effect on the ethical behavior of accountants. The results of tests conducted in this study indicate that tenure has no effect on the ethical behavior of accountants. Accountants with more tenure may not necessarily behave more ethically than accountants with shorter tenure. The results of this study support the results of previous studies that found that the professional identity of an accountant does not contribute to ethical behavior (Svanberg 2012).

The final hypothesis tested in this study is that understanding the accountant's code of ethics has a positive effect on the ethical behavior of accountants. The results of tests conducted in this study indicate that the level of understanding of the code of ethics possessed by individuals influences the ethical behavior of accountants. Accountants who

have a broader or more understanding of the code of ethics of accountants will behave more ethically than accountants who have a narrower or more limited understanding of the code of ethics of accountants.

The results of this study support the results of research that found that the professional identity of an accountant does not contribute to ethical behavior (Svanberg 2012). The results of this study support research which found that understanding the ethical code of the accounting profession influences ethical behavior (Soedjatmiko, Abdullah, & Asiah 2017).

CONCLUSION

Based on the results of research and analysis, the conclusion that can be drawn from this study is that there is a positive influence of the locus of control and the level of understanding of the accountant's code of ethics on the ethical behavior of accountants. There is no significant influence of gender, age, level of education, work responsibilities and length of service of the accountant on the ethical or lack of ethical behavior of the accountant.

The limitation in this research is the method of data collection in the form of online questionnaire survey method, so that researchers cannot control the answers of respondents. There are 32 question items in the questionnaire that are very possible to cause saturation for respondents. A total of 96 samples used in this study may not be representative of the overall population even though the sampling technique has been attempted randomly. Thus, the ability of the results of this study to be generalized is very limited. This study includes three variables determining the ethical behavior of accountants, it is very possible the development of the determinants of ethical behavior of other accountants in future research.

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