

## ETHICS USE IN ACCOUNTING SCIENCE TEACHING : STUDY OF PHENOMENOLOGY IN ACCOUNTING STUDY PROGRAM WIJAYA KUSUMA SURABAYA UNIVERSITY

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### ABSTRACT

*This study aims to explore and analyze the content of ethics in teaching courses in accounting sciences, namely Introduction to Accounting, Cost Accounting, Management Accounting, and Advanced Financial Accounting. The object of this research is the Accounting Study Program at the Faculty of Economics and Business, University of Wijaya Kusuma Surabaya. The subjects of this study were 8 accounting lecturers and 24 accounting students. The research approach uses a qualitative phenomenological approach by observing, interviewing, documenting and digging for other information that supports the results of this study. The results showed that based on the accounting curriculum offered, the ethical content contained in the four accounting subjects was still lacking or even there was no specific material discussing ethics.*

**Keywords:** *ethics content, accounting science, accounting lecturer, phenomenology.*

### Introduction

Education accounting is one that provides science education and teach us in communicating financial information and information that can be measured which is useful for management decision making. In delivering information, there is a process that is certainly influenced by the perpetrators of the process, even though there are already established standards (Standar Akuntansi Keuangan) in carrying out the process (preparation of financial statements). Accounting education (Strata 1) gave birth to various kinds of accounting professions : public accountants (auditors), corporate financial accountants, corporate management accountants, tax accountants, and educator accountants (accounting lecturers). Educator accountant is a profession that teaches accounting with all its problems at the tertiary level of education. Professional accountant educators, can be stated as the key to the success of all accounting professions.

In carrying out any profession including the accounting profession, a person will not be separated from the name 'Ethics'. A person's ethics will likely affect the process by which a person carries out his profession. Ethical lessons have actually begun to be studied and applied since humans were born in the world. Starting from the internal environment (family) that introduces ethics through the science of religion, then continues to the external environment including educational institutions from elementary schools to universities, but humans sometimes commit ethical violations when they are faced with various problems that complicated and complex. The last education taken by someone tends to influence how someone behaves and is ethical. Because education can affect a person's ethics, the educational institution that is established must be of high quality, because it involves increasing the human resources born by the educational institution.

The colors given by the world of education will also influence the behavior of the community, especially the accountant profession, by therefore the development and development of an ethical and moral education world becomes very important in order to form a civil society (Utami, 2005). Based on data from the International Corruption Agency, in 2018 Indonesia was ranked 89th out of 180 countries with *corruption perceptions index* experiencing an increase of 3,8 (tirto.id, January, 2019). In Indonesia, accounting fraud is proven by the liquidation of several banks, the submission of state and private management to the court, cases of banking crimes, tax manipulation, corruption in the election administration commission (Wilopo, 2006). Avoiding frauds committed by the accounting profession can be through adequate education and ethical content by applying ethics appropriately in each of his professional work. The ability of a professional to be able to understand and be sensitive to ethical

issues is also strongly influenced by the environment in which he is located (Renyowijoyo, 2005). The phenomenon of the Industrial Revolution 4.0 which has hit Indonesia since 2018, where almost all aspects of the industry prioritizing "cyber" in carrying out its operations, tends to undermine the ethical elements in a person which will certainly affect their attitudes and behavior.

Lack of knowledge and understanding of ethics by accountants, is considered due to the lack of ethical material in teaching accounting during the teaching and learning process especially in universities. In fact, as the highest educational institution, universities should equip their students with knowledge, both cognitive, affective and normative. Higher education which is a formal educational institution should be able to develop the abilities possessed by students as a provision to face the workforce. Higher education is expected to be able to produce qualified professional staff in terms of science, morals, and professional ethics. Research entitled "*Is Classroom Cheating Related to 4 Business Students 'Propensity' Cheat in the Real World?*" By Lawson (2004) shows a very strong relationship between the tendency of students who have unethical behavior to commit academic cheating with their behavior in the business world. The research provides empirical evidence that one person's ethical behavior is formed through the educational process. The research shows that now an effort is needed to develop the mindset and perceptions of students in terms of ethics especially professional ethics which they must obey when they enter the workforce. Unfortunately, so far education in Indonesia has overemphasized the importance of academic values and brain intelligence alone. The teaching of integrity, honesty, commitment, and justice is ignored, so that there are multidimensional crises such as moral crises and crisis of trust. Facts in the field are still found by many students who are results-oriented, causing various cheating practices, which are often referred to as *academic fraud*.

The phenomenon of academic cheating has ingrained among students and students. Almost all students in every educational institution are familiar with cheating activities, making small notes during exams, doing *copy paste*, and other cheating activities. This shows that students and students currently look at ethics as trivial. Such a view makes student perceptions of ethics low. The low ethical perception of students makes them assume that the unethical actions they take are normal actions. Whereas ethical perception becomes their foundation in behavior because perception is a view of one's assessment of something that will direct the person how to act. When a student's ethical perceptions are low, his behavior becomes unethical. This should be a concern at this time, we need to reshape students' perceptions and mindsets so that they return to behaviors that adhere to existing ethical standards, so as to create graduates (accountants) who are professional and with high integrity.

*International Federation of Accountants* (IFAC) in 2005 issued 8 international education standards (*International Education Standards/IES*). Of the seven standards, standard number 4 (IES 4) states that accounting education programs should provide a framework of values, ethics and professional attitudes to train professional *judgment* of prospective accountants so that they can act ethically amid the interests of the profession and society. The undergraduate (S1) accounting curriculum provides moral content in personality development courses, which generally include: religious subjects, citizenship, and business ethics. The design of the college curriculum aims to broaden and deepen the education of accounting students who must be relevant to the world of business and accounting. Future accounting students must be able to develop learning capacity, theoretical logic thinking, and critical analysis. Payload MKPK ethics curriculum is still d irasakan less. The lack of ethical content in the accounting curriculum was revealed by Ludigdo and Machfoedz (1999), the ethical content in the accounting education curriculum was not enough and most respondents suggested integrating ethics into certain subjects. Logical consequences when the lack of providing ethical content in the curriculum of accounting education will bring the *values* (values) "secularization" which has the main characteristic of *self-interest*, emphasizes the *bottom line of profit* and only recognizes the reality printed materialistic) (Mulawarman 2008). In the Law of the Republic of Indonesia Number 20 Year 2003 on National Education System, one of which states that learners are actively developing the potential for him to have the spiritual power of religion, self-control, personality, intelligence, noble character, and skills d iperlukan himself, society, nation and state. The development of character education can m enggunakan curriculum characterless or "Character-based Holistic Curriculum" (*Character based Integrated Curriculum*) which is an integrated curriculum and touches all aspects. This curriculum

integrates all aspects of mind thinking, exercise, sports, and feeling / intention (www.pendikar.dikti.go.id).

Previous research related to ethics content in accounting education has also been done, Armstrong (1990) related professional ethics in one of the subjects taught to students. Armstrong criticized eight methods of learning ethics in the process of *accounting educations* proposed by Langenderfer and Rockness (1989) in Armstrong (1990). Then Mahdazikhou and Khountanlo (2012) who introduced *Islamic Ethics* to be included in the accounting learning curriculum. In terms of educator accountant competence, Ludigdo (2012) who focused on the importance of Pancasila and spiritualism in developing the character of an accountant. Then there is the element of "love": the accountant's conscious action developed by Kamayanti (2012) in Ekasari et al (2016). Research by Ekasari et al (2016) suggests that an accountant who has a "soul trisakti" in order to create competent and competitive accounting graduates in the MEA era. Sari (2012) suggested that the ethical content in the accounting education curriculum influences students' ethical perceptions. The research supports the research of Utami and Indrawati (2006) and Agustina and Susilawati (2012).

Wijaya Kusuma University Surabaya (UWKS), has a faculty of economics and business (FEB) which is one of the faculties opened at the tertiary institution. At FEB, there are three study programs, one of which is an accounting study program. The latest study program curriculum has used the KKNI-based curriculum in 2017 and is still used today. In the curriculum there are several courses that have ethical content, such as Behavioral Accounting, Auditing, and Sharia Accounting Courses, while other courses may not be explicitly stated but need to be taught by accounting lecturers to their students, so that students' perceptions of ethics is clearer and sharper and is expected to be carried over by students in the work or real world. From what has been described, the research questions can be formulated as follows: 1). Any subject other than Auditing in the ethics learning process in the FEB accounting study program at UWKS. 2). How does a lecturer incorporate elements of ethics into the accounting learning process in the classroom?

This study aims to explore and analyze the content contained in the learning process of accounting in the accounting study program FEB UWKS. As well as testing and analyzing the way lecturers enter ethics during the accounting teaching process in class. This research is expected to provide benefits for: The course of study accounting in evaluating the educational curriculum of accounting faithful period of academic, accountant educators (faculty accounting) to evaluate attitudes, ethics, or conduct himself in conveying science or materials in the educational curriculum of accounting, further research to further enrich the ethics of science, especially tucked in charge of courses in accounting education curriculum.

## Research Approach

This study uses a qualitative phenomenological approach that is carried out with participation, observation and interview activities. Phenomenology studies are defined as research that focuses on a person's experience through descriptions of people who become research participants so that researchers can understand their life experiences (Yuhertina, 2009). Participation in this study is an active participation activity in which researchers also teach accounting courses in which the learning method uses a character-based holistic curriculum approach, which includes aspects of ethical content with the activities of thought, mental processing, and taste. Observation was carried out through data collection activities in the form of course syllabi. Furthermore, interviews were conducted with informants to obtain information related to the learning model that has been applied in each subject and how lecturers support the ethics content. This is to formulate indicators of ethical content.

## Research Objects and Subjects

This research was conducted at the University of Wijaya Kusuma Surabaya (UWKS), precisely at the Faculty of Economics and Business (FEB) Accounting Study Program. In this case the researchers conducted interviews with informants, namely lecturers supporting accounting courses in addition to Auditing, Behavioral Accounting, and Islamic Accounting. In the FEB Accounting study program there are 26 accounting lecturers who teach various accounting sciences, ranging from Introduction to Accounting, Intermediate Financial Accounting, Advanced Financial Accounting, Cost Accounting,

Management Accounting, Activity Based Costing, Cost Management , Accounting Information Systems, and Taxation. The subjects of this study were 5 lecturers from different subjects, 3 students from each subject taught by the five lecturers.

### Types of Data and Data Collection Techniques

The type of data is in the form of documents, in the form of accounting lecturer data, lecturer absences, student absences, and Semester Learning Plans (RPS). Then the results of interviews from all participants , as well as direct observations. Tech ik collecting all the data on obtained directly from the field (*field research* ). For documents, data was obtained from the faculty administration, while interview results were obtained directly from 8 accounting lecturers who taught accounting courses Introduction to Accounting, Cost Accounting, Advanced Financial Accounting, and Management Accounting. Four courses were chosen for the following reasons;

1. Introduction to Accounting, given in semester 1, where new students are first introduced to accounting. The purpose of this study was to determine the extent to which the ethical elements were conveyed to students.
2. Cost accounting, offered in semester 3, where students know how to calculate the cost of a product. Students begin to understand the complexity of a manufacturing company. The same goal, to find out how far the ethical elements are taught.
3. Management Accounting, offered in semester 5, where students start on how to present information for decision making. The aim is also to find out how far the ethics element is inserted in the teaching and learning process.
4. Advanced Financial Accounting, offered in semester 7, where students already fully understand how to present financial information specifically to companies that are merging. The goal is the same as described previously.

Interviews are conducted informally, so participants do not realize that they are being extracted information from both lecturers and students. The results of the interview will be described in detail and researchers try to find similarities and diversity of information which is certainly expected to improve the system in teaching accounting in the Faculty of Economics and Business at Wijaya Kusuma University in Surabaya.

### Research result

In the Faculty of Economics and Business Accounting Study Program there are 26 Accounting lecturers. Eight of them are lecturers supporting Cost Accounting, Advanced Financial Accounting, Cost Accounting, and Management Accounting, each of which is taught by two lecturers. For the number of students, each class numbered 20 students, which the researchers took 3 students who would be participants in this study. The following table shows the total number of informants from this study.

**TABLE 1**

| Class                      | Lecturer name | Student name |
|----------------------------|---------------|--------------|
| Introduction of accounting | A A           | DN           |
|                            |               | RR           |
|                            |               | VS           |
|                            | AB            | AH           |
|                            |               | AM           |
|                            |               | SA           |
| Cost accounting            | BA            | LM           |
|                            |               | MP           |
|                            |               | SJ           |
|                            | BB            | GP           |
|                            |               | SP           |
|                            |               | WH           |

|                               |               |                                    |
|-------------------------------|---------------|------------------------------------|
| Management Accounting         | CA.<br><br>CB | MT<br>DN<br>YOUR<br>TP<br>EH<br>MR |
| Advanced Financial Accounting | DA<br><br>DB  | US<br>BP<br>JD<br>JT<br>WW<br>KA   |

### AA Participants

The lecturer has been a lecturer in Introduction to Accounting for approximately 30 years, a graduate from a state university. He is one of the compilers of introductory accounting instruments. In terms of the attendance of lecturers, he belongs to the diligent category. If unable to teach, he always changes on another day. In the learning process, he is disciplined in following the RPS. Case studies and practice questions are also given and discuss them at the same time. Based on observations, when he taught he rarely touched a *cellphone*, but many students who use *cellphones* clandestinely. If seen from the RPS course in Introduction to Accounting, there is no study material on ethics. He has also stated that the ethics material for this course does not exist. Student assignments are always checked. At the beginning of the lecture, he also never asked students to turn off the *cellphone* during the lecture. The attendance element is also an important point in granting final grades.

Three of his students, DN participants said that the material was in accordance with the syllabus, there were no restrictions on the use of mobile phones, there were no specific materials on ethics, case studies and practice questions were always discussed. RR Participants said that the material was in accordance with the syllabus, there were no restrictions on the use of mobile phones, there were no specific materials about ethics, he was never angry in class, but he was disappointed because the score he received was C. He also admitted that he often skipped college, although always collecting assignments. Participant V S also said that the material presented was in accordance with the syllabus, discussion of case studies and question exercises were always given. There are no restrictions on the use of *mobile phones*

### AB Participants

He is a graduate of a private tertiary institution, he has also been able to take courses in Introduction to Accounting for approximately 30 years. He is one of the composing teams of learning instruments for auditing courses (which clearly includes a professional ethics material). If viewed from the absences of lecturers, he was absent several times and never replaced. He said that the material presented was in accordance with silabus. There are AH, AM, and SA students who give different information from AB participants. AH students said that AB participants were often absent and never replaced, assignments were always given but never discussed in class. For material in accordance with the syllabus but not all delivered, AB participants talked more about their success than the material contained in the syllabus. The use of mobile phones is also not regulated or agreed at the beginning of the meeting. "A di we are free to use it, because his father also often telephone and receiving telephone during teaching hours" they said. A M and SA students also thought the same, and they were content with the final grade. Final values in the range A and AB. The question of their grades is sometimes disappointed, because some students who are often absent get the same value as those who have never been absent.

### BA Participants

He joined FEB UWKS around 2005, and from the beginning until now he has always been in charge of Cost Accounting courses in both the Accounting and Management study programs. If seen from absenteeism only twice from sixteen meetings. The material presented is in accordance with syllabus. There is no specific material about ethics. Cellphone usage rules are not regulated, so students

are free to use them during lectures. It is also the same as the information provided by LM, MP, SJ students. Student informants said that BA participants were rarely absent, but they were happy because the lecture hours were not long. During the lecture, students were asked to write down the writing on slideshare, and he was very intense using a cellphone while accompanying us to take notes. Practice questions were also given but never discussed, and they were very satisfied with the final scores which tended to be good, range A and AB. Student MP said that he was one of the favorite lecturers of students. Favorite because lectures are easy and grades are easy too.

### *BB Participants*

BB Participants are one of the alumni of FE UWKS, who have served at FE since 2000. From the first time they joined, BB participants were given the task to take charge of Cost Accounting and Management Accounting. When viewed from absences, out of sixteen meetings several times absent but he always replaced it. At the beginning of the lecture the rules on the use of mobile phones forbade students from touching their phones during the lecture process, but he allowed students to leave the classroom if there was something important including picking up the handphone. The material presented was in accordance with the syllabus, but he admitted that sometimes the final material was not too detailed to be delivered due to time constraints. Student attendance is very calculated, even exceeding the value of midterm exams and final semester exam scores. GP students said that when classed during lectures, BB participants liked to ask students, so students felt tense and uncomfortable. There are also many other students who do not like this. SP students said that they liked the way the material was delivered by BB participants, although they were often tense because they were often asked about assignments and so on. For grades, the students said that the participants BB WH s ach lectures often tucking advice-advice on accounting ethics and social ethics. At the end of the semester he also gives an opportunity to complain if there are students who are not satisfied with the final grade.

### *CA Participants*

CA participant is one of the lecturers in the Management study program who is in charge of the Accounting study program. It has been around 30 years that CA participants have studied Management Accounting. Based on observations, if seen from absenteeism, he has never been absent, but the implementation is often done on the same day, for example if he is unable to attend, the following week teaches up to two meetings but with a duration of one meeting. The material presented is in accordance with the syllabus. There is no specific material related to ethics. There are also no rules about using mobile phones. MT student informants stated that CA participants often complained of illness while teaching, so the duration of teaching time was not long. This is what is sometimes liked by most students. CA participants also take into account student absences in determining the final grade. DN student informant said that the four meetings had been made one in the same week, so students had difficulty arranging time that might conflict with other subjects. For the final score, the MU student informant never complained about the final grade, but was not responded to.

### *CB Participants*

Partisipan CB join FEB UWKS began in 2005 and is still believed to support courses in Management Accounting. Based on observations, when viewed from the absences of lecturers, CB participants are categorized diligently, only absent twice and do not replace them. The material taught is in accordance with the syllabus. TP student informant stated that he felt like being taught by CB Participants, because they were relaxed and the grades tended to be good, as long as they were diligent in entering. This means that attendance is calculated by CB Participants to determine the final grade. Tasks were rarely given, and quizzes were never held, according to EH student informants. The rules for using mobile during lecture hours are also not regulated. MR student informants also informed most of the same as his friends.

## **Discussion**

From the results of the research that has been described previously, researchers found a lot of dynamics in the teaching and learning process in class courses related to accounting. This becomes

important to be analyzed more deeply, because basically the Science of Accounting is not just learning how to count (accounts) like mathematics, but more than that which leads to the delivery of information to the parties concerned for decision making. In the Faculty of Economics and Business, University of Wijaya Kusuma Surabaya, based on the results of research shows that in the process of teaching and learning the sciences related to accounting, ethical issues when viewed from the study material contained in each accounting course are indeed still few. Obvious ethical issues are only found in Auditing, Behavioral Accounting, and Sharia Accounting courses, whereas for other accounting courses there are no specific study materials that discuss ethics. The lack of ethical content in the accounting curriculum will certainly affect the ethics of students after entering the workforce. Wulandari and Sularo (2002) suggested that 84.38% (out of 192 respondents) stated that the curriculum of the accounting study program was not sufficient to provide ethical content. Loebs (1989) has actually revealed the importance of ethical content in each accounting course, and is supported by McNair and Milan's (1993) research which examined 202 professors, of whom 77% included ethics material in major accounting courses. From the two studies, it indirectly reminds us as accountants educators to always incorporate an element of ethics in every teaching of accounting courses. If the element of ethics is not contained in the study material in every accounting course, at least an accountant educator gives ethics content into their behavior in delivering accounting sciences to students.

The results of research related to the behavior of accountants educators FEB UWKS, shows that the element of ethics is still less taught to students. Just a small example, the problem of cellphones whose use was not agreed upon at the beginning of a lecture meeting, apparently also affected the behavior of students towards their lecturers, and / or the material being studied. There is an element of disrespect for lecturers who are teaching, if they are always clandestine in using cellphones, and do not appreciate the knowledge being learned, because they are busy with their cellphones. Another example is a teacher who is absent then reluctant to replace it, indirectly teaches students about the low of a person's responsibilities. Student absences that are not considered in the final assessment, also indicate that the lecturer does not respect the student's intention to learn the knowledge being taught. Behaviors that are likely to be underestimated, will indirectly affect the behavior of people around him. Likewise lecturer behavior that is likely to affect students in attitude. If students in lectures are always faced with behavior that is lacking or unethical, then it will be brought to them until they graduate and enter the world of work and the environment around them.

## Conclusion

From what has been described above, it can be concluded that in the teaching and learning process at the tertiary level, especially in the accounting study program, ethical issues must always be considered even though it is in the college where people are considered "mature" in terms of age. Ethics tend to be considered lessons for children or adolescents, while adults are considered to no longer need lessons about ethics. There are many cases of accounting crimes committed by accountants, and it is influenced by their environment and background including how they obtained accounting knowledge. Educator accountants give birth to all accounting professions (Public Accountants, Company Accountants, Management Accountants, Tax Accountants, etc.), so the ethical behavior of educator accountants can certainly influence their students in behaving during lectures or when students have entered the workforce. The limitation of this research is that this research was conducted in certain objects, namely the environment of the Faculty of Economics and Business, Accounting Study Program, Wijaya Kusuma University, Surabaya.

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