CHAPTER 4

RESULTS AND DISCUSSION

A. Research's Object/Subject Description

The primary data were obtained by spreading the questionnaire. The respondents of the current study were of ABC University representing ACCA-accredited program, accounting students of XYZ University representing non ACCA-accredited program and management students of XYZ University as the respondents. The table of questionnaire distribution list is as follows :

Table 4.1

Research Sample Distribution Data

Explanation	Total	Percentage
Questionnaire distributed	230	100%
Questionnaire not returned	30	13.04%
Questionnaire returned	200	86.96%
Questionnaire cannot be processed	8	3.47%
Questionnaire can be processed	192	83.47%

Based on the data from table 4.1, the total questionnaire distributed was 230 paper. There were 30 questionnaires were not returned , so there were 200 questionnaires. The questionnaires which were not fully completed were 8 papers thus they could not be processed. In the end there were 192 questionnaire which can be processed.

The data of respondents categorized by gender are as follows:

Table 4.2

Respondent's Gender Categorization

No	Respondent	Total	Percentage
1	Male	54	28.13%
2	Female	138	71.87%
Total		**192**	**100%**

According to the data presented in table 4.2, the number of respondents were 192 respondents dominated by female students. The total number of female students were 138 or 71.87 % from 192, and the total of male students were 54 or 28.13 % from total samples. Based on the result calculated by SPSS, both male and female were significant different.

The data of respondents categorized by university are as follows:

Table 4.3

Respondent's University Categorization

No	Respondent	Total	Percentage
1	ABC University	61	31.77%
2	XYZ University	131	68.23%
Total		**192**	**100%**

The data presented in tabel 4.3, the total number of respondents were 192. The respondents were mostly dominated by XYZ University. The total number students of XYZ University were 131 students or 68.23 %, and the total number of students of ABC University was 61 or 31.77 %.

The data of respondents categorized by university are as follows:

Table 4.4

Respondent's Majors Categorization

No	Respondent	Total	Percentage
1	Accounting	132	68.75%
2	Management	60	31.25%
Total		**192**	**100%**

As regards the data depicted in table 4.4, the total respondents were 192 respondents in which 132 or 67.75 % of them were accounting major, and 60 or 31.25 % of them were management major.

The data of respondents categorized by work experience are as follows:

Table 4.5

Respondent's Work Experience Categorization

No	Respondent	Total	Percentage
1.	Audit Firm	29	15.10%
2.	Corporate Finance Department	5	2.6%
3.	Other Professional Experiences	58	30.2%
4.	No Experience	100	52.08%
Total		**192**	**100%**

Based on the data presented in table 4.5, the total respondents were 192 respondents in which 29 or 15.10% of them had working experience in Audit Firm, 5 or 2.6 % of them had work experience in corporate finance departmenet, 58 or 30.2 % of them had work experinece in other professional experiences and 100 or 52.08 % of them had no work experience.

The data of the respondents categorized by future professions that they want to pursue after graduation are as follows:

Table 4.6

Respondent's Future Profession Categorization

No	Respondent	Total	Percentage
1	Accountants	63	32.82%
2	Auditors	47	24.48%
3	Others	82	42.7%
Total		**192**	**100%**

Based on the data from table 4.6, the total respondents were 192 respondents in which 63 or 32.82 % of them wanted to be accountants in the future. 47 or 24.48 % of them want to be auditors in the future and 82 or 42.7 % of them wanted pursue the other profession in the future.

The data of the respondents categorized by their GPA that they obtained are as follows:

Table 4.7

Respondent's GPA Categorization

No	Respondent	Total	Percentage
1	3.51 – 4.00	138	71.87%
2	3.01 – 3.50	54	28.13%
3	2.50 – 3.00	-	0%
Total		**192**	**100%**

According to the table 4.6, the total respondents were 192 respondents in which 138 or 71.87 % of them obtained their GPA in the range of 3.51-4.00. 54 or 28.13 %of them had their GPA in the range of 3.01 – 3.50 and no one obtained GPA in the range of 2.50 – 3.00.

B. Instrument Data Testing

1. Descriptive Statistics Test

The purpose of descriptive statistic test is to summarize the information revealed in a data set which consists of sample size, minimum and maximum value, mean, standard deviation and variance. Table of descriptive statistics is presented in the following part :

Table 4.8

Descriptive Statistics

	N	Minimum	Maximum	Mean	Standard Deviation
AKT_ABC	61	118	171	147.11	11.195
AKT_XYZ	71	103	160	131.73	11.620
MNJ_XYZ	60	72	144	120.78	10.221
	192	72	171		15.238

Explanation :

AKT_ABC : Accounting students of ABC University

AKT_XYZ : Accounting students of XYZ University

MNJ_XYZ : Management students of XYZ University

The tabel 4.8 above indicates that the total sampel on this research was 192 respondents. It consisted of 61 accounting students of ABC University representing ACCA-accredited, 71 accounting students of XYZ University representing non ACCA-accredited and 60 management students of XYZ University as control grup. The result of spss data processing of accounting students of ABC University (AKT_ABC) indicates that the minimum value was 118. It means that the minimum value chosen by the respondents in 30 questions of the level of skepticism variable with 1-6 range was 118. The maximum value of accounting students of ABC University (AKT_ABC) was 171. It means that the maximum value chosen by the respondents in 30 questions of the level of skepticism variable in the range 1-6 was 171. The mean value of accounting students of ABC University (AKT_ABC) is 147.11. It means the mean value chosen by the respondents was 147,11. The standard deviation was 11.195 which is rounded off into 11. It means that the difference between the mean and the value of each respondents chosen from its original number was around 11.

The result of spss data processing of accounting students of XYZ University (AKT_XYZ) indicates that the minimum value was 103. It means that the minimum value chosen by the respondents in 30 questions of the level of skepticism variable in the range of 1-6 was 103. The maximum value of is accounting students of XYZ University (AKT_XYZ) was 160. It means that the maximum value chosen by the respondents in 30 questions of the level of skepticism variable in the range 1-6 was 160. The mean value of accounting students of XYZ University (AKT_XYZ) was 131.73. It means the mean value

chosen by the respondents was 131,73. The standard deviation was 11.620 which is rounded off into 11. It means that the difference between the mean and the value of each respondents chosen from its original number was around 11.

The result of spss data processing of management students of XYZ University (MNJ_XYZ) indicates that the minimum value was 72. It means that the minimum value chosen by the respondents in 30 questions of the level of skepticism variable in the range of 1-6 was 72. The maximum value of management students of XYZ University (MNJ_XYZ) was 144. It means that the maximum value chosen by the respondents in 30 questions of the level of skepticism variable in the range 1-6 was 144. The mean value of management students of XYZ University (MNJ_XYZ) was 120.78. It means the mean value chosen by the respondents was 120.78. The standard deviation was 10.221 which was rounded off into 10. It means that the difference between the mean and the value of each respondents chosen from its original number was around 10.

2. Validity Test

Validity test is an instrument that can be said as valid if it can show the measuring instrument indicating that the data are valid or it can be used to measure what should be measured. A valid instrument is an instrument that is really appropriate to measure what is to be measured (Nazaruddin, 2019).

Table 4.9

Validity Test

No.	KMO and Barlett's	Standard value	Sig
1.	0.846	> 0.50	0.00

The validity test which was used in this research was KMO and Bartlett's Test. The requirement for the test is KMO and Bartlett's Test > 0.50. This means that, if the result is higher than 0.50, the data are valid. Based on the table 4.9 the KMO and Bartlett's test value was 0.846. From the obtained valued, it shows that the data acquired were valid.

3. Reliability Test

Reliability test is useful for gathering evidance whether instruments in the form of questionnaires can be used more than once and produce quality data (Nazaruddin, 2019). A questionnaire can be defined as reliable if the answer of each questions has a correlation. If alpha is <0.90 the reliability is then perfect. If alpha is between 0.70 - 0.90, its reliability is then high. If alpha is 0.50-0.70, its reliability is said to be moderate. If alpha < 0.50, its reliability is considered low (Sekaran and Bougie, 2016).

Table 4.10

Reliability Test

No.	Variable	Croanbach Alpha	Explanation
1.	Level of Skepticism	0.900	Reliable

Based on the table above, the value of Croanbach Alpha for each variables was 0.900. All of the values were higher than its significant value,meaning that the reliability was high.

4. Normality Test

Normality test aims to test whether the data have been obtained normally. The dependent and the independent should be tested by Kolmogorov-Smirnov one sample testing method distribution to test normality with a significance level at 0.05 or 5%. If the significance value produced is greater than 0.05, the data are said to be normally distributed. In additional, if the value the resulting significance is less than 0.05, the data are saidto be not normally distributed.

Table 4.11

Normality Test

No	Kolmogorov-Smirnov Z	Standard Value	Explanation
1.	0.200	0.05	Normally Distributed

The result of normality test show in tabel 4.11 reveals that the calculation using One-Sample Kolmogorov-Smirnov Test was normally distributed. The significant value of its normality test were presented in the value of 0.200 which was more than 0.05. Based on this test, it could be concluded that the one-way anova method in this research fulfilled the normality assumption.

5. Homogeneity Test

Homogeneity test aims to determine whether the variant the population in this study is the same or not. The homogeneity test conducted by researchers applies a significance level of 0.05 or 5%. If the significance value produced is greater than

0.05, it can be said the variant of the data group is homogeneous. Additionally, if the resulting significance value is less than 0.05, the variant of inhomogeneous data groups. Following are the homogeneity test results presented in table 4.1.

Table 4.12

Homogeneity Test

Levene Statistic	df1	df2	Sig.
1.264	2	189	.285

As regards the homogeneity test results presented in table 4.12, the obtained value of significance was 0.285. This means it was greater than 0.05 so that it can be.

C. Hypothesis Test and Data Analysis

Testing the hypothesis in this study was done by utilizing one-way analysis of variance (anova). The Researchers used analysis of variance as a data processing tool to test the difference of the mean values of population.

a. ONE-WAY ANOVA

After three variants was proved to yeild the same results in the homogeneity test, anova test was than carried out. Anova test itself aims to determine whether all three sample groups have the same mean. If the calculated F value is greater than the F table, it means that there is mean difference in the level of skepticism of students at different university accreditations. However, if the calculated F

value is smaller than the F table, it means that there is no mean difference in the level of skepticism of students at different university accreditations. If seen from the significance value which is more than 0.05 or 5%, it can be interpreted that there is no mean difference in the level of skepticism of students at different university accreditations. However, if the significance value is less than 0.05 or 5%, it can be interpreted that there is mean difference in the level of skepticism of students at different university accreditations.

Table 4.13

ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	21214.184	2	10607.092	86.649	.000
Within Groups	23136.296	189	122.414		
Total	44350.479	191			

Table 4.13 above depicts the F value in between groups which was 86.649 meaning that the calculated F value was greater than the F value of the table. It is worth noting that F table value was 3.04. Therefore, it can be concluded that there were differences in the mean at the level of skepticism of students at different university accreditations. The significant value in the table above was 0,000 which means that the significant value was smaller than 0.05 or 5%. It can be

concluded that there were significant differences in the mean at the level of skepticism of students at different university accreditations.

D. EXPLANATION

Table 4.14

Hypothesis Test Results

(I) UNIVERSITY	Mean	(J) UNIVERSITY	Mean Difference (I-J)	Sig.
AKT_ABC	147.11	AKT_XYZ	15.382*	.000
		MNJ_XYZ	26.331*	.000
AKT_XYZ	131.73	AKT_ABC	-15.382*	.000
		MNJ_XYZ	10.949*	.000
MNJ_XYZ	120.78	AKT_ABC	-26.331*	.000
		AKT_XYZ	-10.949*	.000

*. The mean difference is significant at the 0.05 level.

The hypothesis test results as represented in table 4.14 reveals that AKT_ABC representing ACCA-accredited had the highest mean value of 147.11 compared to AKT_XYZ representing non ACCA-accredited of 131.73 with a significant difference of 15.382. The significant value was 0.000, meaning that is was smaller than 0.05 or 5%. This comfrims that there was a significant difference between AKT_ABC representing ACCA-accredited and AKT_XYZ representing non ACCA-accredited. It means that H1 was accepted. This result shows that the level of professional skepticism of ACCA-accredited accounting

program students was higher compared to non-ACCA-accredited accounting program students.

The mean value of AKT_XYZ representing non ACCA-accredited was 131.73. This means the value was higher compared to MNJ_XYZ 120.78 with significant difference of 10.949. The significant value was 0.000 meaning that it was smaller than 0.05 or 5%. This comfrims that there was a significant difference between AKT_XYZ representing non ACCA-accredited and MNJ_XYZ as the management program students. It means that H2 was accepted. This result shows that the level of professional skepticism of non ACCA-accredited accounting program students was higher compared to management program students.

The mean value of MNJ_XYZ was 120.78. This mean value became the lowest compared to AKT_ABC 147.11 with significant different of -26.331 and the mean value of AKT_ABC 131.73 with significant different -10.949. The significant value was meaning that is was 0.000 it smaller than 0.05 or 5%. This confirms that there was significant mean difference. It means that H3 was accepted. This result shows that the level of professional skepticism of ACCA-accredited accounting program students was the highest among the others. Overall, the results of hypothesis testing are presented in table 4.15 as follows:

Table 4.15

Hypothesis Summary

No	Hypothesis	Mean	Explanation
1.	The level of professional skepticism of ACCA-accredited accounting program students are higher compared to that of non ACCA-accredited accounting program students.	ACCA accredited : 147,11 Non ACCA accredited : 131,73	**Accepted**
2	The level of professional skepticism of non ACCA-accredited accounting program students are higher compared to that of Management Students	Non ACCA accredited : 131,73 Management program : 120,78	**Accepted**
3	The level of professional skepticism of ACCA-accredited accounting program students are the highest among other students	ACCA accredited : 147,11 Non ACCA accredited : 131,73 Management program : 120,78	**Accepted**

1. **The level of professional skepticism of ACCA-accredited accounting program students are higher compared to that of non ACCA-accredited accounting program students.**

Hypothesis one indicates that ACCA-accredited accounting program students representing ABC University had higher level of skepticism compared to non ACCA-accredited accounting program students representing XYZ University. This hypothesis had the same result as what the previous research has discovered. Ciloek (2019) states that it is possible to efficiently shape the professional skepticism of students through proper university accounting programs that are oriented to solve “real-life” accounting and auditing problems. These results will give insights for the International Accounting Education Standards Agency (IAESB) in redefining the statement of "build professionally skepticism from the start " by expanding its coverage to university education. Building professional skepticism can begin with university level, long before an audit or accounting career begins. Hence, research shows that ACCA-accredited program had positive and significant effect on the level of skepticism.

2. **The level of professional skepticism of non ACCA-accredited accounting program students are higher compared to that of Management Students**

Hypothesis two indicates that non ACCA-accredited accounting program students representing XYZ University had higher level of skepticism compared to managament students as control grup. In the previous study (Ciloek, 2019), there

was no significant mean difference between non ACCA-accredited accounting program students dan the management students. However, this study there found that significant mean difference betwen both grups of students. This shows that accounting students had higher level of skepticism than management students. Accounting students are the future auditing professionals. Their trait professional skepticism plays an important role in audit tasks, especially in detecting fraud. It means accounting students should have more values on things such as questioning the truth, concluding objectively against the evidence that has been collected, considering many things when making decisions and being more sensitive to inconsistencies.

3. **The level of professional skepticism of ACCA-accredited accounting program students are the highest among other students.**

Hypothesis three indicates that ACCA-accredited accounting program students representing ABC University were the highest among other students. This hypothesis had the same result as what the previous research. This shows that it is considered important to improve the quality standards of education at universities. Joining accreditation can be an added value for students. Therefore, the results of this study highlight that the level of skepticism of students could be influenced by the specific process materials in teaching and learning.

Liu (2018), shows that the key issue in this studiy is not the number of accounting courses offered, but rather the content of those courses. This finding may lead educators to evaluate more critically on the effectiveness of professional

accounting courses that are assumed to develop students' skepticism. The findings of this study suggest that building professional skepticism could be started at the university level, long before one's auditing or accounting career begins. In practical aspects, regulatory bodies may reconsider the way they cooperate with universities and focus more on the way accounting and auditing are being taught at the undergraduate level.