



PROCEEDINGS

The 4th International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

Universitas Muhammadiyah Yogyakarta (Indonesia)

October 13 - 14 2020

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Focal Conferences



- ✔ (ICPU) The 2nd International Conference on Pharmaceutical Updates
- ✔ (ICOMS) The 6th International Conference on Management Sciences
- ✔ (ICLAS) The 9th International Conference on Law and Society
- ✔ (ICMHS) The 4th International Conference Medical and Health Sciences
- ✔ (ICAF) The 6th International Conference for Accounting and Finance
- ✔ (ILEC) The 2nd International Language and Education Conference
- ✔ (ICONURS) The 2nd International Conference on Nursing
- ✔ (ICITAMEE) The 1st International Conference on Information Technology, Advanced Mechanical and Electrical Engineering
- ✔ (IConARD) International Conference on Agribusiness and Rural Development
- ✔ (ISHERSS) The 2nd International Symposium on Social Humanities Education and Religious Sciences
- ✔ (ICONPO) The 10th International Conference on Public Organization
- ✔ (DREAM) The 5th Dental Research and Exhibition Meeting
- ✔ (ICHA) The 5th International Conference on Hospital Administration
- ✔ (ICOSA) The 3rd International Conference on Sustainable Agriculture





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Preface by the Chairperson of the 4th ICoSI 2020



Dr. Yeni Rosilawati, S.IP. S.E., MM.

Assalamu'alaikum Wr. Wb.

All praise is due to Allah, the Almighty, on whom we depend for sustenance and guidance. Prayers and peace be upon our Prophet, Muhammad SAW, his family and all of his companions.

On behalf of the organizing committee, it is my pleasure and privilege to welcome the honourable guests, distinguished keynote & invited speakers, and all the participants.

With the main theme of “Cutting-Edge Innovations on Sustainable Development Goals (SDGs)”, the 4th International Conference on Sustainable Innovation (ICoSI) 2020 serves as a forum to facilitate scholars, policy makers, practitioners, and other interested parties at all levels from Indonesia and abroad to present their novel ideas, promote cutting-edge research, and to expand collaboration network. The conference has about 1373 participants participating from more than 8 countries 4 continents all over the world, making this conference a truly international conference in spirit.

This multidisciplinary conference was first held in 2012 and has undertaken various changes and adopted to the current technological trends of our education system. From having this conference with just 175 participants back in 2012 we have come a long way in making the conference a huge success with more than 1373 participants participating in this two-day conference.

Formerly, this conference consisted of only 9 (nine) focal conferences. This year, there are 14 focal conferences from various disciplines, namely: 1) The 2nd International Conference on Pharmaceutical Updates (ICPU), 2) The 6th International Conference on Management Sciences

(ICoMS), 3) The 9th International Conference on Law and Society (ICLAS), 4) The 4th International Conference Medical and Health Sciences (ICMHS), 5) The 6th International Conference for Accounting and Finance (ICAF), 6) The 2nd International Language and Education Conference (ILEC), 7) The 2nd International Conference on Nursing (ICONURS), 8) The International Conference on Information Technology, Advanced Mechanical and Electrical Engineering (ICITAMEE), 9) The 2nd International Conference of Agribusiness and Rural Development (IConARD), 10) The 10th International Conference on Public Organization (ICONPO), 11) The 2nd International Symposium on Social Humanities Education and Religious Sciences (ISHERSS), 12) The 5th Dental Research and Exhibition Meeting (DREAM), 13) The International Conference on Hospital Administration (ICHA), and 14) The 3rd International Conference on Sustainable Agriculture (ICoSA).

Accordingly, We are proud to announce that this year, the 4th ICoSI 2020 breaks the Museum Rekor-Dunia Indonesia (MURI) record as the Virtual Multidisciplinary Conference with the Largest Number of Area of Fields in Indonesia

In addition, this year, this conference holds special value since this is the first conference in the history of our university where the entire conference is taking place remotely on a digital platform through the use of advance technologies due to the Covid-19 Pandemic.

I would take this opportunity to express my highest respect to the Rector of Universitas Muhammadiyah Yogyakarta, Dr. Gunawan Budiyanto who gave approval and ensured the maximal support from all the faculty members of Universitas Muhammadiyah Yogyakarta (UMY) that made this event a big success. In addition, my appreciation goes to all the support teams who have provided their valuable support and advice from planning, designing and executing the program.

Let me conclude my speech by encouraging the delegates to participate with an increasing number in all the activities and discussions through the digital platforms for the next two days. I wish everyone a successful, safe, and fruitful conference.

Thank you!

Wassalamu'alaikum Wr. Wb.

Yogyakarta, Indonesia, 14 October 2020



Welcoming Remarks by the Rector of Universitas Muhammadiyah Yogyakarta



Assoc. Prof. Dr. Gunawan Budiyanto

Innovation is the beginning of the development of technology, and technology is a development machine that is expected to provide benefits to humans and provide the smallest possible impact on environmental quality. In the concept of sustainable development, development must improve the quality of human life without causing ecological damage and maintain the carrying capacity of natural resources.

International Conference on Sustainable Innovation (ICoSI) is an international conference which is an annual conference held by the University of Muhammadiyah Yogyakarta (UMY), Indonesia. In 2020 this raises the issue of "Cutting-Edge Innovations on Sustainable Development Goals." Therefore, on behalf of all UMY academics, I would like to congratulate you on joining the conference, hoping that during the Covid-19 Pandemic, we can still provide suggestions and frameworks for achieving sustainable development goals.

About The 4th International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

The 2030 Agenda for Sustainable Development is enacted by the United Nations as a shared blueprint for peace and prosperity for people and the planet, now and into the future. It consists of strategies to improve health and education, reduce inequality, and spur economic growth while also conserving natures by 2030.

This year, however, at the first one-third of its timeline, the SDG Reports shows that the outbreak of COVID-19 did hinder the achievement, or at least decelerate the progress of achieving the 17 goals. In fact, according to the report, “some number of people suffering from food insecurity was on the rise and dramatic levels of inequality persisted in all regions. Change was still not happening at the speed or scale required”, accordingly.

Therefore, in this event of pandemic, the quantity and quality of research, innovation, and more importantly multi-disciplinary collaboration are indispensable. Furthermore, there needs to be clear ends of those works. That is how those research are applicable and benefits directly to the society. That is how those research is incorporated as the drivers of policy making, and used practically in the society. Hence, the stakeholders especially the triple helix of higher education institution, government, and industry must be re-comprehended and supported to reach the common goal of the SGD.

International Conference on Sustainable Innovation (ICoSI) has been essentially attempting to strengthen this regard since its first establishment. One of the goals of ICoSI is to provide primarily a platform where scholars, practitioners, and government could grasp the development and trends of research. Hopefully, meeting these actors altogether would result in stronger collaboration, sophisticated and advantageous research, and brighter ideas for further research. Based on these reasoning, this year, the 4th ICoSI 2020 UMY is themed ‘Cutting-edge Innovations for Sustainable Development Goals’.

Improving from last year conference which brought nine focal conference, this year ICoSI 2020 UMY brings 14 disciplines, from social sciences, natural sciences, and humanities. ICoSI 2020 received as much as 1005 papers. The paper works submitted in ICoSI 2020 UMY will be published in Atlantis Proceedings, IOP Proceedings, National/International Journals, and ICoSI ISBN-indexed Proceedings.

Nevertheless, ICoSI believes that publication is only the beginning of research dissemination. The publications will enhance the chance of the research known by wider audience, and then used, applied, and incorporated at either system, institutional, or personal level of human lives.



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TRACK ECONOMICS, LAW, EDUCATION, SOCIAL, AND HUMANITIES



The Influence of Internal Locus of Control, Idealism, Ethical Knowledge, and Gender on Accounting Students' Ethical Perception

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ABSTRACT

Students as future prospective accountants need to be tested for their perceptions of ethical behavior to find out how far they can behave ethically in the future. Since some dysfunctional behavior emerged in accounting profession, decreased public trust would become a critical issue in the field. This put the importance to examine prospective accounting professionals perception on ethics and some factors which affect. This study aims to investigate the influence of internal locus of control, idealism, ethical knowledge, and gender on the ethical perceptions of accounting students. A survey is conducted on 136 students as respondents. The results showed that idealism and ethical knowledge confirmed to have positive effect on the ethical perceptions of accounting students. Surprisingly, however, internal locus of control and gender had no effect on the ethical perceptions. Meaning, student's perception on ethics is influenced by the believe that consequences of actions can occur without violating moral values. Moreover, ethical knowledge possessed by the students can be the basis of their perception on ethical behavior. This would imply that higher education institutions as the learning ground of future accountants should design and develop courses which stimulate soft-skills to foster confidence in controlling and solving problems without ethical violation. Additionally, student's knowledge should be strengthened by the means of ethical training and professional ethics courses built in the curriculum.

Keywords: *Accounting Students' Ethical Perception, Internal Locus of Control, Idealism, Ethical Knowledge, Gender.*

INTRODUCTION

Ethical behavior is a condition when a person can behave in accordance with the laws, regulations and morals that have been set. Ethical behavior is really important in term of gain trust from others when doing a job. The behavior carried out by accountants will affect one's perceptions of the accounting profession (Mardawati & Aisyah, 2016), including accounting students who will take the job in the future.

In Indonesia, there are many ethical violations committed by accountants. Those violations can affect people's perception on accounting profession. Finance ministry acts and give sanctions to public accountants and public accounting firms that violate the regulations. Based on the decision of the Finance Ministry number 331 / KM.1 / 2018 freezing the license of James Pardomuan Sitorus Public Accountant Firm. The result of the examination shows that James Pardomuan Sitorus Public Accountant Firm has not performed audit procedures in accordance with applicable standards. It has not obtained sufficient evidence related to the fairness of the balances of several accounts. The most recent case of the Ministry of Finance issued a sanction to the Public Accountant Kasner Sirumapea in the Decree of the Minister of Finance number 312 / KM.1 / 2019, AP

Kasner was charged with violating SA 315, SA 500, and SA 560 in his task of auditing PT Garuda Indonesia's financial year 2018.

This phenomenon shows that there are many accountants who engage in unethical behavior that will cause bad impact on the accounting profession, and public trust in the accounting profession will decrease. Character that has become a habit of one's life will become a permanent trait in someone (Barutu, 2017), an accountant who is accustomed to deviant behavior will easily accept that behavior.

The world of practice is inseparable from developments in the world of education. Students as prospective accountants in the future need to be equipped with ethics education in order to be able to do their job well. To equip students with ethics is carried out by the International Federation of Accountants (IFAC) by issuing international education standards for prospective accountants that contain the values that must be obtained to meet the qualifications of professional accountants, those values are professional, ethical, and attitude of professional accountants (Adriana, 2018). Research on student behavior as future leaders must be conducted to determine the extent to which students will behave ethically in the future, either based on current student

behavior or perceptions of a phenomenon (Yovita & Rahmawaty, 2016).

There are several factors that influence students' perceptions of the accountant's unethical behavior. Lestari & Ramantha, (2019) in his research stated that ethical knowledge negatively influences accounting students' ethical perceptions towards unethical behavior of accountants, the same result is also explained by Damayanthi & Juliarsa, (2016), someone who has more ethical knowledge will behave more ethical. The next factor that can influence students' perceptions of accountant's unethical behavior is idealism, Fitria & Sari, (2014) and Sugiantari & Widanaputra, (2016) in their research states that idealism negatively affects students' ethical perceptions, this shows that someone with high idealism will reject unethical behavior. Gender differences can influence student perceptions of accountants' unethical behavior. Internal locus of control can be another reason that influences students' perceptions of the unethical behavior of accountants. Research conducted by Yovita & Rahmawaty, (2016) shows that locus of control affects the ethical behavior of accounting students.

This study is a replication of research conducted by Mardawati & Aisyah, (2016), which examines the effect of ethical orientation, gender, and ethical knowledge on accounting students' perceptions of accountant's unethical behavior. The results of this study are expected to be used by the education world to pay attention to accounting education in order to produce practitioners with good ethics.

THEORY AND HYPOTHESIS

Theory of Planned Behavior

This theory was developed by Ajzen, (1991) which explains that individual behavior is influenced by individual intentions. The theory of planned behavior is behavior that arises due to the intention to behave, which is influenced by several factors, namely:

- a. Attitude (Attituded), is the basis for the formation of intentions. There are two main aspects of attitude towards behavior and knowledge aspects
- b. Subjective Norms, are one's beliefs about norms, the environment and one's motivation to follow these norms. There are two main aspects of subjective norms, namely belief in expectations and expectations of reference norms
- c. Perceived Behavior Control, is the basis for the formation of perceived behavioral control. Perceived behavioral control is a perception of the strength of factors that facilitate or complicate a behavior

Attribution Theory

According to Fritz Heider, attribution theory is an association that explains a person's behavior. Attribution theory was put forward to develop explanations on how to value individuals differently, depending on what we attribute to certain behaviors. This theory explains the effort when individuals observe behavior to determine whether this is caused internally or externally (Robbins & Judge, 2008) Behavior caused by internal factors is an encouragement from within an individual that can be controlled, whereas behavior caused by external factors is forced behave in this way by another party.

Gender Socialization Theory

Gender Socialization Theory is a theory developed by Dawson, (1992). This theory explains that because gender identity is stable and does not change, differences in values, interests or interests and differences in the traits brought by women and men to the work environment should cause differences in ethical perceptions to be stable over time (Lucyanda & Sholihin, 2016). A behavior is formed from the process of socialization where the individual socializes.

Ethical Perception of Accounting Students

Perception comes from the word perception which means to accept or take. Perception is a direct response to a process of someone knowing things through their five senses (Normadewi, 2012). Wahyuni, (2008) further explains perception is a process that causes a person to choose, organize and interpret the stimuli received into a meaningful and complete picture of his world. Each individual has a difference in interpreting the object received, this difference is caused by cognitive factors and external world factors, after the individual processes the object received then arises the perception of the object (Wati & Sudibyo, 2016). Smith, (2009) in his research explained that students have different perceptions. Unethical behavior by accountants can cause different perceptions by students, these perceptions arise after the individual processes the behavior carried out by the accountant in accordance with what he received.

Internal Locus of Control

According to Donnelly, Quirin, & O'Bryan, (2003) Internal locus of control is a condition when individuals believe that all events or events are under their own control. Individuals who have internal and external locus of control are faced at the same event or event, but efforts to resolve them are different for each individual, someone with internal locus of control will have responsibility for the actions they do.

Idealism

Idealism is an ethical orientation based on the extent to which individuals believe that the impact of actions can occur without violating moral values, indirectly the individual is trying not to harm others (Leiwakabessy,

2010). Idealism is one of the factors of ethical orientation. Ethical orientation is an individual's way of responding to ethical or unethical behavior (Mardawati & Aisyah, 2016), one's ethical behavior will influence decision making in dealing with ethical dilemmas.

Ethics Knowledge

Ethics are the basis for behavior and are seen as commendable activities (Ariyanti & Widanaputra, 2018). Knowledge possessed by a person can help in solving various problems in the future by studying past events. Ethical knowledge possessed by a person can be the basis for someone behaving ethically or unethically, the more and more extensive ethical knowledge they have, the less likely it is to conduct unethical behavior, whereas individuals who have little or narrow ethical knowledge are more likely to behave unethically because these individuals do not yet know the ethics (Mardawati & Aisyah, 2016).

Gender

Gender in the KBBI means gender, but in this case gender is not only interpreted as gender differences but also the way they deal with and process the information they receive in doing work (Yustrianthe, 2012). Ameen, Guffey, & McMillan, (1996) say that women in their work are more likely to behave ethically than men, because men are more willing to break the rules in order to achieve their goals.

Effect of Internal Locus of Control towards Accounting Students' Ethical Perceptions

Internal locus of control is someone who believes that they can control their own destiny or a result obtained from effort and hard work, students who have internal locus of control will be more ethical because students who have internal locus of control believe that they can behave in accordance with ethics prevailing, while students who have an external locus of control are more difficult to behave ethically because their behavior is determined by external factors.

Research conducted by Arifah, Setiyani, & Arief, (2018) Ustadi & Utami, (2005) Yovita & Rahmawaty, (2016) shows that locus of control influences one's ethical perceptions.

H1: Internal locus of control has a positive effect towards accounting students' ethical perceptions

Effect of Idealism towards Accounting Students' Ethical Perceptions

Idealism is an ethical orientation based on the extent to which individuals believe that the consequences of actions can occur without violating moral values, indirectly the individual is trying not to harm others (Leiwakabessy, 2010). Students who have high idealism will reject the unethical behavior carried out by

accountants because the behavior carried out by the accountant is not in accordance with existing rules and norms and can have a negative impact due to the unethical behavior.

Research conducted by Mardawati & Aisyah, (2016) and Lestari & Ramantha, (2019) shows that idealism has a positive effect on perceptions of accounting students.

H2: Idealism has a positive effect towards accounting students' ethical perceptions

Effect of Ethical Knowledge towards Accounting Students' Ethical Perceptions

Ethics are the basis of one's actions and are seen as commendable activities (Ariyanti & Widanaputra, 2018). Ethical knowledge possessed by someone can be the basis of someone behaving ethically or unethically. Students with high ethical knowledge will find it difficult to tolerate the unethical behavior of accountants, because the behavior is not in accordance with the ethical knowledge they have, the more extensive ethical knowledge a person has will have a higher level of ethical behavior and will see unethical behavior is a matter forbidden.

Research conducted by Mardawati & Aisyah, (2016), Damayanthi & Juliarsa, (2016) shows that ethical knowledge negatively influences unethical behavior carried out by accountants.

H3: Ethical knowledge has a positive effect towards accounting students' ethical perceptions

The Effect of Gender towards Accounting Students' Ethical Perceptions

Gender is a term that refers to differences between men and women, but different from gender, gender is a trait that is inherent in men or women who are socially or culturally constructed. Men and women have different points of view and perceptions of things. Men are more likely to use rational thinking about one thing, one of them in achieving success will justify various ways, so men tend to accept deviant behavior to achieve these goals, in contrast to women who are more emotional and do not want to be involved in a problem, so they still obey the rules that apply in their work.

Research conducted by Himmah, (2013) shows that gender differences influence accounting students' perceptions of the auditor's ethical scandal.

H4: Gender differences affect accounting students, ethical perceptions.

RESEARCH METHODS

The object of this study is accounting students at the Muhammadiyah University of Yogyakarta. The sample used is accounting students at Muhammadiyah University of Yogyakarta who have taken professional

ethics and auditing courses. The type of data used in this study is primary, which is obtained by giving questionnaires to respondents. The sampling technique used was purposive sampling, the criteria used in sampling were accounting students at Muhammadiyah University of Yogyakarta who had taken Professional Ethics and Auditing courses.

Ethical Perception of Accounting Students

This variable was measured by a 5-point Likert scale, which shows 1 (very negative), 2 (negative), 3 (neutral), 4 (positive), and 5 (very positive). The questionnaire in this study was adopted from the study (Dzakirin, 2013) which contained 5 questions regarding cases of violations committed by accountants.

Internal Locus of Control

This variable was measured by a 5-point Likert scale, which shows 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), and 5 (strongly agree). The questionnaire in this study used a questionnaire developed by Rotter (1996) which was adopted in the Faatihah study, (2018) which contained 6 questions.

Idealism

This variable was measured by a 5-point Likert scale, which shows 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), and 5 (strongly agree). The questionnaire in this study used a questionnaire developed by Comunale et al. (2006) adopted in the study (Dewi, 2010) which contained 10 questions.

Ethics Knowledge

This variable was measured by a 5-point Likert scale, which shows 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), and 5 (strongly agree). The questionnaire in this study used an instrument of 8 questions based on the principles of professional ethics regarding professional responsibilities, public interests, integrity, objectivity, competence and prudence, confidentiality, professional behavior, technical standards issued by IAI (Indonesian Institute of Accountants) (Agoes, 2017).

Gender

The measurement of gender variable used dummy variables, where male will get a value of 0, and female will get a value of 1.

RESULTS AND DISCUSSION

Results

Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Ethical Perception of Accounting Students	136	10	24	17,54	3,117
Internal Locus of Control	136	16	30	23,74	3,195
Idealism	136	25	44	34,99	3,801
Ethics Knowledge	136	13	40	33,49	4,241

Accounting student perception variable has the lowest score of 10 and highest 24. Accounting student perception variable has a mean of 17.54 and a standard deviation of 3.117. The internal locus of control variable has the lowest score of 16 and the highest 30. The internal locus of control variable has a mean of 23.74 and a standard deviation of 3.195. The idealism variable has the lowest score of 25 and the highest 44. The idealism variable has a mean of 34.99 and a standard deviation of 3.801. Ethical knowledge variable has the lowest score of 13 and the highest 40. The internal locus of control variable has a mean of 33.49 and a standard deviation of 4.241. Number of respondents with male gender 48 and 88 female

Multiple linear regression

Variabel	Unstandardized Coefficients (B)	t	Sig.	Keterangan
(Constant)	6,064	2,322	0,000	
Internal Locus of Control	0,002	0,022	0,983	Ditolak
Idealism	0,176	2,032	0,044	Diterima
Ethics Knowledge	0,158	2,075	0,040	Diterima

Adj R Square : 0,150

Discussion

Effect of Internal Locus of Control towards Accounting Students' Ethical Perceptions

Based on the t test results above, it can be seen that the internal locus of control has a sig value of $0.983 > 0.05$ and a coefficient value of 0.002, meaning that the internal locus of control variable does not significantly influence the perceptions of accounting students. Thus, the first hypothesis (H1) is rejected. Someone who has a good internal locus of control believes that he can control the problems he faces without relying on external factors, whereas someone who has an external locus of control is not sure he can solve the problems he faces.

The results of this study can be caused by the fact that students who do not wish to become accountants are not separated from those who do not wish to become accountants, so students who do not wish to become accountants are less sure of questions about cases of violations committed by accountants. The results of this study can also be caused by the fact that there are 24.3% of respondents who do not join the organization, so respondents believe that this is not in line with the research of Ustadi & Utami, (2005) and Yovita & Rahmawaty, (2016) which states that internal locus of control influences behavior and ethical perceptions of accounting students.

Effect of Idealism towards Accounting Students' Ethical Perceptions

Based on the results of the t test above it can be seen that idealism has a sig value of $0.044 < 0.05$ and a coefficient value of 0.176, meaning that the idealism variable significantly influences the perceptions of accounting students. Thus, the second hypothesis (H2) is accepted. Students with high idealism will be more ethical than students with low idealism, this is due to someone with high idealism will not do or behave that can violate moral values and harm others, so students with high idealism will behave more in accordance with moral values.

This is in line with research conducted by Saputri & Sari, (2017) which states that students who are idealistic will be more ethical. This research is also in line with research conducted by Mardawati & Aisyah, (2016) and Lestari & Ramantha, (2019) which mentions students with high idealism will have a negative view of the accountant's unethical behavior.

Effect of Ethical Knowledge towards Accounting Students, Ethical Perceptions

Based on the results of the t test above it can be seen that ethics knowledge has a sig value of $0.040 < 0.05$ and a coefficient value of -0.158, meaning that the ethical knowledge variable does not significantly influence the ethical perceptions of accounting students. Thus, the third hypothesis (H3) is accepted. Students who have better ethical knowledge will have more insight into unethical

behavior and know the consequences if they behave unethically. Students who have more ethical knowledge will reject unethical behavior because it conflicts with existing ethics.

This is in line with research conducted by Mardawati & Aisyah, (2016) which states that ethical knowledge negatively affects students' perceptions of accountant's unethical behavior. In another research Damayanthi & Juliarsa, (2016) states that ethical knowledge negatively influences the accountant's unethical behavior, in this case it can be seen that ethical knowledge can influence one's perception or decision on ethical and unethical behavior

t-test

Effect of Gender towards Accounting Students' Ethical Perceptions

Based on the results of the different t-test, it can be seen that gender has a sig value of $0.611 > 0.05$, meaning that male and female accounting students have the same ethical perceptions or there are no differences in the ethical perceptions of male and female accounting students. Thus, the fourth hypothesis (H4) is rejected. Gender differences do not have a significant influence on the ethical perceptions of accounting students, this is

Gender	Mean	Levene's Test	
		F	Sig
Male	17,73	0,136	0,611
Female	17,44		

because accounting students both male and female get the right and freedom to choose better, so male and female students can have the same view of the accountant's unethical behavior.

This is in line with research by Mardawati & Aisyah, (2016) which states that men and women have the same perception of ethical behavior. Gender equality is now highly respected, so that both men and women can have equal opportunities in various aspects of life. The results of this study are also in line with research by Purnamaningsih & Ariyanto, (2016) which states that gender has no effect on perceptions of accounting students

CONCLUSION, LIMITATIONS AND SUGGESTIONS

Based on the data obtained and the results of the analysis that has been done, it can be concluded as follows:

1. Internal locus of control does not significantly influence the ethical perceptions of accounting students at Muhammadiyah University, Yogyakarta.

2. Idealism has a positive and significant effect on the ethical perceptions of accounting students at Muhammadiyah University Yogyakarta

3. Ethical knowledge has a positive and significant influence on the ethical perceptions of accounting students at Muhammadiyah University, Yogyakarta

4. Gender differences do not significantly influence the ethical perceptions of accounting students at Muhammadiyah University, Yogyakarta

Suggestion

Based on the conclusions above, there are several suggestions for further research, namely:

1. Future studies can add other variables based on external factors that can affect students' ethical perceptions.

2. In this study using a statistical computer practicum class as a place to meet respondents, for further research can use other methods so that respondents can have more time in filling out the questionnaire.

3. The number of samples used in this study was 136, for further research can use more samples so that research results can be more accurate.

Research Limitations

1. This research only examines internal factors that affect students' ethical perceptions.

2. The number of respondents based on semester is not balanced.

3. The desire of respondents who want to become accountants and do not want to be accountants is not separated.

4. The time that can be used by respondents to fill out a questionnaire is limited.

Implication

This research shows that idealism and ethical knowledge have a significant and positive influence towards accounting students' ethical perceptions, in this case the accounting study program as a means for students to develop themselves can provide eika training or deepen the curriculum of professional ethics courses that are still relevant to the changing times, so that it remains can produce graduates with good ethics.

Accounting study program can provide a means for students to explore themselves better, so that it can foster confidence in him that he is able to control the problems that occur in him. This is quite important because this research shows students are not sure they can solve the problems they face, of course it can have a negative impact on their independence while working later to become an accountant. To be able to produce graduates with good ethics, students must be given the

confidence that they can solve the problems they face themselves.

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