

# **Influence Perception Accounting Students against Ethics Preparation of Financial Reporting (Empirical Study on Accounting Students of the Faculty of Economics, University of Muhammadiyah Tangerang 2013)**

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## **Abstract**

The aim of the study was to determine whether there is influence perceptions of ethics in the financial statements . This study was conducted to test the hypothesis proposed by using research methods that have been designed according to the variables - variables to be studied in order to obtain accurate research results, the discussion in research methods include types and sources of data, population and sample , data collection methods , and data analysis techniques . The type in this study , is a quantitative descriptive study . Based on the goal , which is to be achieved is to test Effect of Accounting Students Perceptions Of Ethics Financial Statements where the population in this study were all students of the fifth semester study program ( Prodi ) Accounting, amounting to 160 people. The sample in this study is the fifth semester students Study Program ( Prodi ) Accounting Faculty of Economics, University of Muhammadiyah Tangerang. The criteria for a viable examined in this study are as follows: a). Students actively fifth semester study program ( Prodi ) Accounting Faculty of Economics, University of Muhammadiyah Tangerang, b ). Willing to be researched, c ) . Cooperative . In connection with the investigators have the time , so it is not possible to take all the population samples obtained as many as 61 students. From these studies it can be concluded that the increase in perception will have a positive impact on improving ethics. It is proved by testing the hypothesis t , from the analysis of the data shows that the value of t obtained is equal to 1.078 and a significance value of t is equal to 0.286. It can be concluded that there is significant influence variable student perceptions of ethics . Thus it can be stated that this hypothesis is accepted , which means that the perception of positive and significant effect on the financial statements of ethics.

**Keywords** : Perception , Ethics , Accounting Students

## **1. Introduction**

The objective of making of financial reporting is not to provide any information that is needed by users of the financial report, which is expected to make a decision or issue a more precise and more objective. In conducting the preparation of financial reporting would not be separated from the attitude or behavior of company managers or organisasi, in connection with the determination of accounting policies for the selection of a manager will carry out or implement policies tend to be more conservative or liberal.

One of the activities in the financial reporting are made with the purpose to be able to account for duties or authority which is charged so as to describe or generate information for all parties concerned. Ethics in the preparation of financial reporting illustrate moral principles or rules regarding the behavior of individuals or groups that they admit. Ethics also apply if a person has to take a decision on several alternatives concerning the moral principles.

Financial reporting are prepared and served at least at least once a year with the aim to meet the needs of the parties - the users of financial reporting. Financial reporting that have been made by the management are then used to provide information about the position regarding financial reporting, performance, and cash flows of the company or organization that is very useful for all the users of financial reporting in order to make decisions and give birth, and other economic and shows an overview regarding management accountability for the use of the resources entrusted to or vested in them. Users of financial reporting include such investors, employees, lenders, suppliers and creditors of business, customers, government, and community stakeholders, and so forth. In order to achieve the above objectives, the financial reporting should be able to provide information about the company which includes among other assets, liabilities, equity, revenues and expenses as well as gains and losses and cash flows. According estimologi, the word ethics comes from the Greek "Ethos", which means decency or custom character can be concluded that the definition of ethics is the science that is steeped in moral standards of individuals or communities so as to determine the rules that should govern human behavior regarding actions are right and wrong and good and bad actions and should be developed and should be developed in life.

Understanding Financial Reporting is a medium that can be used with the aim to examine the health condition of the company or the so-called financial reporting. Then the final outcome of an accounting process is the publication of financial reporting can be beneficial that serve as information that can be used as consideration

in making a decision. Information communicated by the organization or company to external parties can take the form of a statement in which have covers financial reporting and other information that may relate directly or indirectly to the provision of information that is integrated with the accounting system or the so-called financial reporting that have a purpose can provide an explanation of the basis for selection of users among the various alternatives or options for the use of the resources that have been used with limited amounts.

Based on the understanding of the above can be expressed and concluded that the purpose of the preparation of financial reporting is a form of financial reporting which contains information about the financial position, results of operations, changes in financial position, liabilities, projected profits of a company that can be used for making economic decisions both internal party companies and external companies. Understanding ethics and morals more or less the same but in practice everyday activities there is a difference, where moral or morality in an assessment deeds done, while ethics is a good behavior that has been inherent in human beings themselves as pendoman or handle live, either done in your personal life and social life of society.

### Review of Literature

The word perception comes from the word "perception" which means vision, response, power to understand, or respond to something that begins with sensing is then transferred to the brain. The word perception was later adopted into Indonesian becomes perception. According to Indonesian dictionary in Bayu Hardian Fitriany (2010: 27), stating that the perception is a response (acceptance) directly from a process someone knows a few things through the senses. According Frederich and Lindawati in Bayu Hardian Fitriany (2010: 27), stating that the perception among others, as follows: Perception as a process that involves knowledge of prior knowledge in obtaining and interpreting the combination of factors outside world (visual stimulation) and ourselves (knowledge -Knowledge previously). According Thoha in Bayu Hardian Fitriany (2010: 27), stating that the perception among others, the following: Perception is essentially cognitive processes experienced by each person in understanding the information about the environment, either through sight, hearing, appreciation, feeling and smell, perception is also the perceptions of reality or reality someone who is in a neighborhood and make observations around him. It is a process that eventually gave birth to the perception of the environment.

According Winardi in Bayu Hardian Fitriany (2010: 27), stating that the perception among others, as follows: Perception is a cognitive process whereby an individual gives meaning to the environment. Perception includes cognition (knowledge). So, thus the perception of objects include interpretation, symbols and people, in light of the important experience.

According Ikhsan, (2010: 93) states that the perception among others, as follows: Perception is an understanding of how people see or interpret the events, objects, and people. People act on the basis of their perception regardless of whether it reflects the perception of the actual reality. In fact, everyone has their own perception of an event. Description fact someone may be far different from the description of others. Furthermore, it can be concluded that the perception is a process that involves knowledge of prior knowledge in obtaining and interpreting stimulus indicated by the five senses. In other words, the perception is a combination of the main factors outside world (visual stimulus) and man's own (knowledge-prior knowledge). Perception is also the experience of objects or relationships obtained by inferring information and interpret the message. However, since the perception of an object or event depends on a framework of space and time, it would be very subjective perception and situational. Perception is determined by personal and situational factors. Functional factors derived from the needs, past experience, and other things that are included in the functional factor. Therefore, that determines the perception is not the type or form of stimuli, but the characteristics of people who respond to such stimuli. Meanwhile, structural factors derived from physical and neurological effects inflicted on the nervous system of the individual. According to Robbins (2009: 175) states that the perception among others, as follows: perception is a process by which individuals organize and interpret their sensory impressions in order to give meaning to their environment. However, what is acceptable someone can basically differ from objective reality. Although it should not be there, these differences often arise.

Perception is said and active complex because although the perception is a meeting between cognitive processes and reality, perception involves more cognitive activities. Perception is more influenced by consciousness, memory, mind, and language. Thus, perception is not a proper reflection of reality. From the definition above can be concluded that the perception is the process of understanding the individual against everything that exists in the environment by using its senses. The results of the observation process to make individuals aware of everything that exists in the environment. Perception can also be interpreted as an understanding of each individual to an object or event depends on two factors, namely factor in a person (cognitive) and factors outside world (aspect visual stimulus). According to Herman, (2001: 186) states that the analytical ability of humans to know can be described as follows:

- a. Cognitive ability, is the ability to know (in the sense of understanding, know, understand, appreciate) and remember what he knows. The cornerstone is the ratio or cognitive sense.
- b. Effective capability, is the ability to feel what he feels, that is love or hate, beautiful or bad taste. With this

sense of human being human and moral. Here the sense of not having such a definite benchmark ratio.

c. Conative ability, is the ability to achieve what it felt. Konasi is the will or intention (willingness, desire, desire) is a thrust to achieve (or away from) what is dictated by taste.

#### 1) Elements in Financial Reporting

Financial reporting is a set of formal financial reporting (full set) consisting of:

a balance sheet, which describe the financial position of an entity that is a balance between assets (assets), debt (liabilities), and equity on a given date.

b Reporting income statement is a summary of all income and expenses of an entity for a specific period.

c Reporting changes in equity (statement of change of equity) is reporting capital changes from one business entity for a specific period, which includes comprehensive income, investment and distribution of and to the owner (investments by and distributions to owner's).

d. Reporting cash flow statement contains all revenues and expenditures that taste good cash from operating activities, investing and financing activities of an entity during the periods of the particular.

e. Notes of financial statements may contain information that is not disclosed in the above four financial reporting, which expresses all the principles, procedures, methods, and techniques applied in the preparation of the financial reporting.

#### 2) Financial Reporting

Finance reporting is financial reporting coupled with other information relating, directly or indirectly by the information provided by the financial accounting system, such as information about the company's resources, earnings, current cost, information about the prospects of the company which is integral with the Baian aim to meet the level of disclosure that is enough. According to SFAC No. 1 on the Objective of Financial Reporting by Business Enterprises, financial reporting goals are:

a Provide useful information to investors, creditors, and other potential users in helping the process of rational decision-making on investment, credit and other similar decisions.

b Providing useful information to investors, creditors, and other potential users who assist in assessing the amount, timing and uncertainty of cash receipts prospects of dividends or interest and income from the sale, redemption or maturity of securities or loans. Estimating cash inflows (future cash flow) in the company.

c Provides information about economic resources, claims to those resources and changes. The formulation of the financial pePelaporan purpose, with regard to the following aspects:

a. useful information for credit and investment decisions.

b The information is useful for assessing cash flow prospects.

c Information about the allocation of economic resources, claims and changes.

In the next paragraph SFAC argued that pePelaporan should report on the performance and earnings of a single entity, namely:

a) Reporting should provide information about the financial performance during a given period.

b) Reporting financial performance is useful to measure the earnings power with all its components, because the users are very concerned over the prospect of the net cash proceeds from the company.

c) Financial reporting should provide information, how the corporate management accountable to the stakeholders for the management of economic resources that have been entrusted to the management.

Meanwhile, for non-profit organizations (non-business) purposes will be different financial pePelaporan pePelaporan for corporate finance business. The goal difference due to the characteristics of different organizations. Here are the characteristics of non-business organizations, among others:

a) Absence of performance indicators such as business enterprises.

b) The goal is not for profit.

c)The amount of resources received from the resource provider, the provider of such resources do not expect to receive payment or economic benefits from the resources it provides.

d) The right of ownership can not be sold, transferred or redeemed, or not there is a right to obtain a residual part of the distribution of resources when the organization is liquidated.

Examples of non-profit organizations are social foundations, nongovernmental organizations (NGOs), non-government organizations (NGOs), universities, central and local government units, and religious organizations. So who will use the information from this non-business organization ?. According to Jani Ardyansah Son (2012: 53), states that the user information from non-profit organizations, including: 1). Donors and donor contributions, 2). Members of the organization that will benefit from the services provided by the organization, 3). The regulatory body governing and responsible in formulating the policy of the organization, 4). Managers who manage the organization.

Statement of Financial Accounting Concepts (SPAC) suggested that the purpose of financial

pePelaporan nonbusiness organizations as follows: a). Provide information that is useful to users in making rational decisions about the allocation of resources within the organization, b). Provide useful information for resource providers in assessing the services rendered in the non-business organization and its ability to continue providing these services, c). Provide useful information for assessing job performance management and nonbusiness organizations managers in carrying out their duties, such as accountability, d). Provide information about the economic resources, obligations, use of resources, (the activity of the organization), or the net resources of the non-business organizations. The objective of financial reporting should provide information that is factual, accurate, objective, and informative enough for an interpretation of business transactions which are useful for predicting, comparing the earnings power. Please note that the information necessary for the interpretation and prediction sometimes subjective nature, by Therefore, the assumptions underlying the use of evaluation and prediction should be disclosed. According to Jani Ardyansah Son (2012: 3) suggests the notion of financial reporting as follows: Financial reporting is basically the result of the accounting process that can be used as a communication tool between the financial data or activities of a company with interested parties with the data or the activity of the company. Furthermore, according Harahap (2011: 7) argues that: Financial reporting is the subject or the end result of a process that is the subject of accounting information for the users as one of the ingredients in the decision-making process and also can describe the indicators of success of a company achieve its goals.

According to the Financial Accounting Standards SFAS No. 1 (IAI: 2004: 04) argues that: Reporting periodic financial reporting is prepared in accordance with accounting principles generally accepted on the financial status of an individual, business or organization sosiasti consisting of balance sheet, profit and loss reporting, Reporting changes in equity, reporting cash flows and notes to the financial reporting. Financial reporting is a part of the process of financial pePelaporan. Complete financial reporting typically includes: balance sheet, profit and loss reporting, reporting of changes in equity (which can be expressed in various ways such as cash flow reporting, or reporting the flow of funds), and the notes to the financial reporting. Financial reporting is recording and summarizing transactions and pePelaporan that can provide information to the user. As we know that the information is data that has been processed so that it is useful to take a decision.

### Methodology Research

This study was conducted to test the hypothesis proposed by using research methods that have been designed in accordance with the variables - variables to be studied in order to obtain accurate research results. According to Moh. Nazir (2005: 44), states that a study carried out by using the tools and procedures of the research conducted. Indeed, in many ways, many people mix the procedure with the research method, or the method of research techniques. This is normal, because in a single flash of those three things is difficult to distinguish. If someone is talking about research methods, then he can not be separated from the two techniques discuss research procedures. As a result, researchers and experts prior to mix only the procedures and methods of research.

$$n = \frac{N}{Nd^2 + 1}$$

The discussion in this research method includes the types and sources of data, population and sample, methods of data collection, and data analysis techniques. The type in this study, is a quantitative descriptive research. According to Moh. Nazir (2005: 44), states that the causal comparative research is research that measures the strength of the relationship between two or more variables, with respect to the direction of the relationship between independent variables with variabel bound (to orientate cause - effect). Based on the goal, which is to be achieved is to test Influence Perception Accounting Students Against Ethics Preparation of Financial Reporting. According to Rosalina (2005: 1), states that the population is a whole subject of study or phenomenon to be studied. The population in this study were all students of the fifth semester study program (Prodi) Accounting, amounting to 160 people. According to M. Toha Anggoro et al, (2009: 22), states that the sample is one important factor in determining the quality of research because research. The sample in this study were students of the fifth semester study program (Prodi) Accounting Faculty of Economics, University of Muhammadiyah Tangerang. The criteria for eligible examined in this study are as follows: a). Active students in fifth semester study program (Prodi) Accounting Faculty of Economics, University of Muhammadiyah Tangerang, b). Willing to be studied, c). Cooperative. In connection with the limited time availability of researchers, so no memungkinkam take all populations. Therefore, researchers took a sample of the formula, among others.

Specification:

n: sample size

N: number of population

d2: precision (accuracy) desired that 10%

Thus:

$$n = \frac{N}{Nd^2 + 1}$$

$$n = \frac{160}{160(0,1)^2 + 1}$$

$$n = \frac{160}{1,6 + 1}$$

$$n = \frac{160}{2,6}$$

$$n = 61,5384, \text{ dibulatkan menjadi } = 61 \text{ Orang}$$

The sampling technique is a technique used to take a sample of the population (Sugiyono, 2004: 196). The sampling technique in this study using simple random sampling, the sampling randomly without regard to strata present in members of the population (Supranto, 2003: 32). Meanwhile, according Sudjana (1996: 161), states that the sampling is a step taken not all members of the research study, but has a chance to study.

## Results and Discussion

Based on the results, that there are characteristics of the respondents were presented as follows:

### 1) Characteristics of Respondents

#### a. gender

Table 1 Frequency distribution Characteristics of Respondents by Gender

No.	Jenis Kelamin	Frekuensi	Prosentase (%)	Prosentase Kumulatif
1	Laki - Laki	48	78.69	78.69
2	Perempuan	13	21.31	100.00
<b>Jumlah</b>		<b>61</b>	<b>100.00</b>	

Source: Data processed

From Table 1 above it can be seen that the majority of students in the Accounting Department of the Faculty of Economics, University of Muhammadiyah Tangerang is male - male as many as 48 people (78.69%), while the remaining 13 (21.31%) were female employees. It can be concluded that more male employees - male compared with the number of female employees.

#### a. age of Respondents

Table 2 Frequency distribution Characteristics of Respondents by Age Respondents

No.	Usia Responden	Frekuensi	Prosentase (%)	Prosentase Kumulatif
1	18 - 22 Tahun	5	8,20	8,20
2	23 - 25 Tahun	30	49,18	57,38
3	26 - 29 Tahun	22	36,07	93,44
4	> 30 Tahun	4	6,56	100,00
<b>Jumlah</b>		<b>61</b>	<b>100</b>	

Sumber : Data processed

From Table 2 above, it can be seen that the age of 18-22 years as many as 5 people (8.20%), aged 23-25 years as many as 30 people, aged 26-29 years as many as 22 people (93.44%), while the remaining age > 30 years as many as 4 people (6.56%). Thus it can be stated that the characteristics of respondents by age more aged between 23-25 years.

### Respondents income level

Table 3 Frequency distribution, Characteristics of Respondents by Income level Respondents

No.	Tingkat Penghasilan Responden	Frekuensi	Prosentase (%)	Prosentase Kumulatif
1	0 s/d 750,000	4	6,56	6,56
2	800,000 s/d 1,200,000	7	11,48	18,03
3	1,250,000 s/d 1,500,000	21	34,43	52,46
4	1,550,000 s/d 1,800,000	26	42,62	95,08
5	> 1,850,000	3	4,92	100,00
<b>Jumlah</b>		<b>61</b>	<b>100</b>	

Sumber : Data Processed

From Table 3 above it can be seen that the characteristics of respondents by level penghasilan 0 s / d 750.000.- by 4 people (6.56%), Rp. 800.000.- s / d Rp. 1.200.000.- of 7 people (11.48%), Rp. 1.250.000.- s / d Rp. 1.500.000.- as many as 21 people (34.43%), Rp. 1.550.000.- s / d Rp. 1.800.000.- as many as 26 people (42.62%), while the remaining > Rp. 1.850.000.- many as 3 people (4.92%). Thus it can be stated that the characteristics of respondents based on earning more income to Rp. 1.550.000.- s / d Rp. 1.800.000.-.

### Residence Respondents

Table 4 Frequency distribution, Characteristics of Respondents by Shelter Respondents

No.	Tempat Tinggal Responden	Frekuensi	Prosentase (%)	Prosentase Kumulatif
1	Kota Tangsel	7	11,48	11,48
2	Kab. Tangerang	17	27,87	39,34
3	Kota Tangerang	31	50,82	90,16
4	Di Luar Tangerang	6	9,84	100,00
<b>Jumlah</b>		<b>61</b>	<b>100</b>	

Sumber : Data processed

Based on Table 4 above can be seen that students who have a residence in South Tangerang City of 7 people (11.48%), Tangerang Regency as many as 17 people (27.87%), Kota Tangerang as many as 31 people (50.82%), while outside Tangerang many as 6 people (9.84%).

### 1) Testing Requirements Analysis

#### A Validity

The validity of the test results perception variables, ethics performed using product moment correlation formula, can be seen in the table below:

Table 5 Validity Test Results Perception variable (X)

No.	Butir Instrument	R Hitung	R Tabel	Keterangan
1	Pertanyaan X_1	0,723	0,254	Valid
2	Pertanyaan X_2	0,723	0,254	Valid
3	Pertanyaan X_3	0,756	0,254	Valid
4	Pertanyaan X_4	0,688	0,254	Valid
5	Pertanyaan X_5	0,814	0,254	Valid
6	Pertanyaan X_6	0,712	0,254	Valid
7	Pertanyaan X_7	0,689	0,254	Valid
8	Pertanyaan X_8	0,773	0,254	Valid
9	Pertanyaan X_9	0,660	0,254	Valid
10	Pertanyaan X_10	0,741	0,254	Valid

Sumber : Data processed

Table 6 Validity Test Results Ethics variable (Y)

No.	Butir Instrument	R Hitung	R Tabel	Keterangan
1	Pertanyaan Y_1	0,482	0,254	Valid
2	Pertanyaan Y_2	0,706	0,254	Valid
3	Pertanyaan Y_3	0,504	0,254	Valid
4	Pertanyaan Y_4	0,485	0,254	Valid
5	Pertanyaan Y_5	0,776	0,254	Valid
6	Pertanyaan Y_6	0,529	0,254	Valid
7	Pertanyaan Y_7	0,495	0,254	Valid
8	Pertanyaan Y_8	0,766	0,254	Valid
9	Pertanyaan Y_9	0,487	0,254	Valid
10	Pertanyaan Y_10	0,736	0,254	Valid

Sumber : Data processed

Validity of test results in Table 5 to 10, it can be concluded that all the questions that are used to measure variables and ethical perception is valid, it is proved that the whole  $r_{hitung} > R_{tabel}$  on the degree of confidence of 95%.

#### A Test Reliability

Test Reliability is intended to determine the consistency of measurement tools in use, or in other words the instruments have consistent results when used repeatedly at different times. Testing the reliability of the questionnaire in this study using a one shot or one-time measurement and reliability testing is used to test the statistical Cronbach Alpha. A construct or variable said to be reliable if the Cronbach Alpha value  $> 0.60$ . To test the reliability of the instrument is done by using the software Statistical Package for Social Science (SPSS) version 12.

Tabel 7 Uji Reliabilitas Variabel Persepsi dan Etika

No.	Variabel	R tabel	Cronbach's Alpha	Keterangan
1	Persepsi Mahasiswa	0,254	0,929	Reliabel
2	Etika Penyusunan	0,254	0,910	Reliabel

Sumber : Instrument items that have been processed

From Table 7, it can be a picture that perception variables and ethical assessment based on reliability testing has been reliable. It can be seen from the Alpha value greater than the value of the R-table ..

A test linearity regression line.

Table 8 Linearity Test Variable Regression lines Perception and Ethics

Variabel	Sigifcancy	Alpha Value	Condition	Conclusion
Y*X	0,145	0,05	$S > \alpha$	Linier

Sumber : Data Processed

From Table 8 it can be seen that the linearity test recapitulation variable regression line and Ethical Perceptions of the Alpha value for the three variables is greater than  $\alpha$  (0.05). It can be concluded that all three linear variable.

#### 1) Hypothesis Testing

From the results obtained it can be seen that the obtained regression coefficient is positive. A positive sign indicates that the variable has a positive perception towards ethical and can be seen in Table 9 below:

Table 9 Results Analysis of Effect of Variable Perception and Ethics

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.889	1.533		3.189	.002
	Persepsi	.264	.244	.328	1.078	.286

a Dependent Variable: ethics Compilation

Sumber : Data Processed

From Table 9 it can be seen above the regression equation of the effect of accounting students'

perceptions of the ethical preparation of financial reporting is:  $Y = 4,889 + 0,264X$ . From the analysis in Table 9 above can be seen that the influence of ethics is a positive perception of this can be seen from the value of the regression coefficient of +0.264. It can be concluded that an increase in perception will have a positive impact on improving ethics. To test whether there is significant relationship between perceptions of ethics used t test. From the results of data processing can be seen that tcount obtained at a significance level of 1.078 and t is 0.286. It showed no significant relationship between the perception of the performance. So the hypothesis is accepted, which means that the perception of positive and significant effect on the preparation of financial reporting ethics.

### Conclusion

From these studies it can be concluded that an increase in perception will have a positive impact on improving ethics. This is evidenced by testing the hypothesis t, of the results of the analysis of the data shows that the tcount obtained amounted to 1.078 and a significance value of t is equal to 0.286. Thus it can be concluded that there is significant influence variable student perceptions of ethics. Thus it can be stated that this hypothesis is accepted, which means that the perception of positive and significant effect on the preparation of financial reporting ethics.

Expected with increasing prsepsi students can simultaneously affect the ethics of the students in the preparation of financial reporting in particular in Accounting Department, Faculty of Economics, University of Muhammadiyah Tangerang. In a subsequent study, is expected to further research by adding other variables that affect the perception of students, with a place of research in the country and abroad in order to compare the results of research in both countries.

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