

Moderation of Religiosity in the Influence of Ethical Knowledge on Ethical Perception

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Abstract. Various financial scandals in the field of accounting are violations of the accountant's code of ethics, which give rise to different perceptions from each person. This research focus to determine the role of religiosity in moderating the influence of ethical knowledge on ethical perception. The study population consisted of accounting students from Politeknik Negeri Ujung Pandang. A purposive sampling technique was employed to select 245 participants in this study. The data used are primary data which collected through an online questionnaire using Google form. The criteria in this study are students who have taken and passed the Accounting Professional Ethics course, have never repeated the Accounting Professional Ethics course, and have received a minimum grade of B. The data analysis technique used is the Structural Equation Model with SmartPLS 4.0 as analysis tool. The novelty in this study is the use of the religiosity variable as a moderating variable that strengthens the influence of ethical knowledge on ethical perception. Results indicated a significant positive relationship between accounting professional ethics knowledge and ethical perception (path coefficient = 0.787, $p < 0.001$). However, contrary to expectations, religiosity did not significantly moderate this relationship (path coefficient = 0.094, $p = 0.130$), suggesting that ethical knowledge itself is sufficiently robust in shaping ethical perceptions among accounting students regardless of their level of religiosity. This study contributes to the literature by examining religiosity as a moderating variable that potentially strengthens the relationship between ethical knowledge and ethical perception.

Keywords: Ethical Perception, Ethical Knowledge, Religiosity, Accounting Ethics, SmartPLS

INTRODUCTION

There are many financial scandals in the accounting field. One of the most famous cases is Enron Corporation. This case centers on Arthur Andersen's fraudulent manipulation of Enron's financial records to overstate the company's profitability. The next case is Lehman Brothers which was proven to have engineered finances to hide the amount of its loans (Elvandari et al., 2016). KAP Ernst & Young (EY) which handled Lehman Brothers was also dragged into this case. EY is considered not to have given an unqualified opinion. Toshiba Corporation from Japan inflated profits by increasing its income value (Fauzah & Sulistyawati, 2018). In addition, many companies in Indonesia are involved in ethical scandals, including PT. TELKOM with KAP Eddy Pianto, the tax mafia case by Gayus Tambunan, PT. Kimia Farma with KAP Hans Tuanakotta & Mustofa (HT & M), etc. Apart from that, there are also transfer pricing activities carried out by companies that have subsidiaries in countries in the tax haven category. Transfer pricing can be categorized into neutral and pejorative aspects. Pejorative transfer pricing involves shifting taxable income between companies within a multinational corporation to countries with lower taxes (Azis et al., 2023).

The scandal existence in the accounting field which is a violation of the ethics code creates different perceptions from each person. Perception is information process entering the human brain (Slameto, 2015). Furthermore, (Slameto, 2015) states that perception is formed by expectations and readiness to determine which messages will be selected, arranged, and interpreted.

Accounting students are prospective accountants who will pursue a career as accountants and must be equipped with the actions that accountants may and may not take. One of the ways students gain knowledge of ethics is through the Accounting Professional Ethics course. In this course, students are given knowledge about the code of ethics for accountants, both as public accountants, companies, governments, and as tax consultants. This knowledge is expected to be a guideline for them in providing ethical assessments of scandals that occur in the world of work. This is in accordance with what is stated by (Kiradoo, 2020) that professional and personal ethical values are very important to reduce ethical problems in accounting which result in a decline in the reputation and values of the accounting profession.

There are several previous researchers about the effect of accounting professional ethics knowledge on ethical perception. The findings of those studies are that ethical knowledge has influences ethical perception (Ratnaningsih et al., 2020) (Sevi et al., 2021). Another research found that ethics education influences the ability of intern accountants to overcome complex ethical dilemmas in the work environment (Ogoun & Perelayefa, 2020).

Different results found that ethics education was not significant in forming student's ethical values because ethical values would develop over time during their lives according to societal expectations and were not formed through formal exposure (Alwahaishi, 2021). (Hidayati et al., 2022) found that the level of ethical knowledge had no effect on the ethical conduct of accountants. In line with these studies, (Sari et al., 2021) and (Mais & Nuryati, 2023) also found that ethical education does not effect on ethical perception.

The results of previous studies are inconsistent, so this study includes the variable of religiosity as a moderating variable. Several previous studies conducted by (Pertiwi & Aulia, 2021) and (Ariyani & Ayu, 2023) found that religiosity influences ethical perceptions. A person's religiosity is an inherent part of them and influences their moral beliefs and actions (Al-Ebel et al., 2020). Therefore, individuals with stronger religious beliefs are more likely to exhibit ethical conduct. Research on ethical perception has been conducted frequently. Research (Rahayuningsih et al., 2016) in Jepara found that the level of knowledge about the accounting profession influences the perception of unethical accountants so that by having high knowledge, students take firm action against deviations that occur. In addition, love of money is unable to moderate the relationship between the level of knowledge and unethical perception. Meanwhile, research (Ayem & Leni, 2020) on the influence of ethical knowledge on the ethical perception of accounting students with love of money as an intervening variable in the Special Region of Yogyakarta showed that ethical knowledge influences the ethical perception and ethical knowledge does not influence the ethical perception through love of money as an intervention variable.

This proposed research is a development of these studies. Its novelty lies in the use of the religiosity variable as a moderating variable. This study addresses a significant gap in the literature by examining religiosity as a moderating variable in the relationship between accounting professional ethics knowledge and ethical perception among Indonesian accounting students. The Indonesian context is particularly relevant given the country's religious diversity and the central role of religious values in social and professional life. Understanding whether religiosity strengthens the impact of formal ethics education on ethical perception has important implications for curriculum development and professional training programs. Moreover, this research contributes to the broader discourse on integrating religious and secular ethical frameworks in professional education.

The urgency of this research stems from the increasing complexity of ethical challenges in modern accounting practice and the need to develop comprehensive educational approaches that resonate with students' diverse value systems. As accounting scandals continue to erode public trust, understanding the factors that enhance ethical perception becomes critical for the profession's sustainability and credibility.

Based on the previously discussed background information, the research problem can be formulated as follow "Is the role of religiosity able to moderate the influence of accounting professional ethics knowledge on the accounting student's ethical perceptions?"

RESEARCH METHOD

This research was conducted among Accounting Department students at Politeknik Negeri Ujung Pandang. The sample of this study used a purposive sampling technique, namely sampling by determining criteria. The requirements included that students must have completed the Accounting Professional Ethics course, passed it, never taken it again, and received at least a minimum grade of B. Data for this study were collected through a questionnaire directly completed by participants. The data were quantitative, using a Likert scale to measure responses to statements. The variables examined were accounting professional ethics knowledge (independent variable), ethical perception (dependent variable), and religiosity (moderating variable). The variables in this study are accounting professional ethics knowledge as an independent variable, ethical perception as a dependent variable, and religiosity as a moderating variable.

This study used a quantitative method approach where hypothesis testing employed PLS (Partial Least Square). Analysis using PLS is a multivariate analysis to estimate the influence between variables simultaneously, the purpose of which is for predictive studies, exploration, or development of structural models (18). This study developed a structural model where there was a religiosity variable as a moderating variable that strengthened the influence of accounting professional ethics knowledge on ethical perceptions. Testing was carried out using the SmartPLS 4.0 application. The framework of this study was as follows:

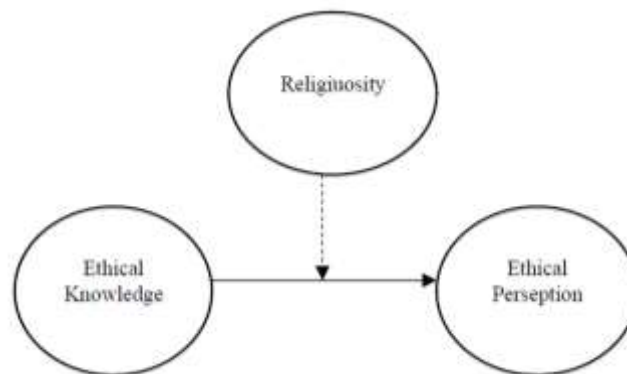


Figure 1. Research Framework

There are 3 stages carried out to interpret the results of the SmartPLS 4.0 analysis (Muhson, 2022). These stages are:

1. Outer model test

The outer model was assessed using the PLS algorithm procedure. Where the purpose of this test is to see the relationship between the indicators and the latent variables that are formed. This test is a test of the measurement model with the aim of showing the validity and reliability of the indicators and constructs. The requirements that need to be met are indicator loading factor > 0.7, reflective construct AVE > 0.5, Cronbach Alpha > 0.7 and Composite Reliability > 0.7. In addition, to measure discriminant validity according to the value According to (Henseler et al., 2015), the HTMT approach shows better performance in detecting discriminant validity, the value of HTMT must be < 0.9.

2. Goodness of fit model test

This test is conducted to see the predictive power of a model and the feasibility of the model with SRMR must be <0.10 . This test is to see whether the model and data are feasible or not to be used in testing the influence of variables..

3. Inner model test

This test is conducted to test the hypothesis of reasearch by looking at the significance of the exogenous variables influence on endogenous variables. It is said to have a significant influence if the p-value <0.05 or T-value > 1.96 .

RESULTS AND DISCUSSION

Descriptive Statistics

The total respondents who filled out the questionnaire were 263. However, based on the established criteria, only 245 respondents could be included in this study. The characteristics of the respondents are shown in the following table:

Table 1. Descriptive Statistics

Gender	Total	Percentage
Female	194	79,18%
Male	51	20,81%
Total	245	100%
Study Program	Total	Percentage
D4 Akmen	196	80%
D3 Accountancy	49	20%
Sig.		100%

Table 1 shows the demographic data of 245 respondents. Of the 245 respondents, 194 female respondents or 79.18% and only 51 male respondents or 20.81%. This is because the number of female students in the accounting department is indeed greater than male. Based on the study program, the number of respondents from D4 Managerial Accounting students is 80% or 196 students and D3 Accounting is 20% or 49 students.

In multivariate research, the number of samples should be $> 10x$ the number of variables used (Sekaran & Bougie, 2017). The number of variables in this study is 3 variables, consisting of one independent variable, one dependent variable, and one moderation variable ($> 10 \times 3 = > 30$). Based on this calculation, the minimum number of samples is 30. So, it is concluded that the sample in this study is sufficient.

Validity and Reliability Test

This study uses SmartPLS 4.0. The testing stage using SmartPLS begins with testing the outer model, namely testing whether the constructs and indicators are valid and reliable. The tests carried out in the outer model are reliability and validity tests. Data is said to be reliable if the respective values of Cronbach alpha and composite reliability are > 0.7 . The variables of accounting professional ethics knowledge, ethical perception, and religiosity have good reliability because the respective values of Cronbach alpha and composite reliability are > 0.7 .

Table 2. Validity and Reliability Test Result

Variable	Cronbach's Alpha	Composite Reliability	Explanation
Ethical Knowledge	194	79,18%	Reliable
Ethical Perception	51	20,81%	Reliable
Religiosity	245	100%	Reliable

After that, validity testing is carried out with the condition that if the indicator loading factor must be > 0.7 and the construct AVE > 0.5 , then it is said to be valid. In the validity test, several items from the indicator did not reach outer loadings > 0.7 . So, it was said to be invalid and then removed from the model. After several invalid items were removed from the model and retested, the results showed that all items were valid. The outer loadings value > 0.7 and the construct AVE > 0.5 . The results can be seen in the table below:

Table 3. Validity Test Result of Ethical Knowledge

Indicator	Outer Loadings	Explanation
Indicator 1		
Item 2	0,736	Valid
Item 3	0,720	Valid
Item 4	0,726	Valid
Item 5	0,715	Valid
Indicator 2		
Item 1	0,760	Valid
Item 2	0,765	Valid
Item 3	0,777	Valid
Item 4	0,739	Valid
Item 5	0,781	Valid
Indicator 3		
Item 1	0,759	Valid
Item 2	0,717	Valid
Item 3	0,702	Valid
Item 4	0,712	Valid
Item 5	0,716	Valid
Indicator 4		
Item 1	0,795	Valid
Item 3	0,791	Valid
Item 4	0,755	Valid
Item 5	0,765	Valid

Table 4. Validity Test Result of Ethical Perception

Indicator	Outer Loadings	Explanation
Indicator 1		
Item 2	0,724	Valid
Item 3	0,753	Valid
Item 4	0,797	Valid
Indicator 2		
Item 1	0,735	Valid
Item 2	0,816	Valid
Item 3	0,803	Valid
Item 4	0,709	Valid
Indicator 3		
Item 3	0,706	Valid
Item 4	0,713	Valid

Item 5	0,751	Valid
Indicator 4		
Item 1	0,796	Valid
Item 2	0,831	Valid
Item 3	0,850	Valid
Item 4	0,892	Valid

Table 5. Validity Test Result of Religiosity

Indicator	Outer Loadings	Explanation
Indicator 1		
Item 1	0,726	Valid
Item 3	0,721	Valid
Item 4	0,754	Valid
Item 5	0,711	Valid
Indicator 2		
Item 1	0,802	Valid
Item 2	0,708	Valid
Item 3	0,703	Valid
Item 4	0,707	Valid
Item 5	0,744	Valid
Indicator 3		
Item 1	0,723	Valid
Item 2	0,835	Valid
Item 3	0,767	Valid
Item 4	0,788	Valid
Item 5	0,769	Valid
Indicator 4		
Item 1	0,717	Valid
Item 2	0,724	Valid
Item 3	0,739	Valid
Item 4	0,717	Valid
Item 5	0,735	Valid

Table 6. Validity Test -AVE Result

Variable	Average Variance Extracted	Explanation
Ethical Knowledge	0,558	Valid
Ethical Perception	0,607	Valid
Religiosity	0,551	Valid

Furthermore, discriminant validity testing is also necessary to analyze the relationship between latent variables. Testing is done using the HTMT (Heterotrait-Monotrait ratio of correlation) approach. Discriminant validity with the value of HTMT must be <0.9. In this study, the HTMT value is <0.9. Therefore, it is concluded that the data of this study have good discriminant validity.

Table 7. Validity Test -HTMT Result

Variable	Ethical Knowledge	Ethical Perception	Religiosity	Explanation
Ethical Knowledge				
Ethical Perception	0,848			Valid
Religiosity	0,368	0,422		Valid
Religiosity x Ethical Knowledge	0,382	0,278	0,454	Valid

Goodness of Fit Model Test

This test serves to test the prediction and strength of a model (Muhson, 2022). If the SRMR value is <0.10, then the model is said to be fit or has good strength and prediction. The SRMR value in this study is 0.072 or less than 0.10. So, the model is fit.

Multicollinearity Test

This test functions to check whether there is no multicollinearity between variables measured by Inner VIF (Variance Inflated Factors) with the condition that Inner VIF <5. The Inner VIF value <5 in this study means that there is no multicollinearity between variables.

Table 8. Multicollinearity Test Result

Variable	Inner VIF
Ethical Knowledge -> Ethical Perception	1,229
Religiosity x Ethical Knowledge -> Ethical Perception	1,340

Hypothesis Test

Hypothesis testing between variables in the study can be seen in the p-value and t-statistic. It is said to have a significant influence between variables with a 95% confidence level, if the p-value of the test results <0.05 or t-statistic> 1.96. The results of this study are that the variable of Accounting Professional Ethics Knowledge has a significant effect on the Ethical Perception of accounting students with a t-statistic value of 10.268 and a p-value of 0.000. The path coefficient of Accounting Professional Ethics Knowledge on Ethical Perception is 0.787. This means that every change in Knowledge of Accounting Professional Ethics, it will significantly increase the Ethical Perception of accounting students.

Testing for the moderating variable Religiosity shows that this variable is able to strengthen the influence of Accounting Professional Ethics Knowledge on Ethical Perception with a path coefficient of 0.094. This means that the variable has a positive influence. However, this influence is not significant as indicated by the t-statistic of only 1.515. This value is <1.96. In addition, the p-value of 0.130> 0.05. So, it can be said that Religiosity is not able to moderate the relationship between Accounting Professional Ethics Knowledge on Ethical Perception of accounting students.

Table 9. Hypothesis Test

	Coefficient	t-statistic	p-value
Ethical Knowledge -> Ethical Perception	0,787	10,268	0,000
Religiosity x Ethical Knowledge -> Ethical Perception	0,094	1,515	0,130

The results shown by this study are that accounting professional ethics knowledge has a significant effect on student’s ethical perceptions. This proves that ethical knowledge can influence a person’s

perception. A person with good ethical knowledge will have ethical perceptions and be able to behave ethically compared to someone who does not yet have ethical knowledge, in this case accounting professional ethics. These results are in accordance with studies (Ratnaningsih et al., 2020) and (Ogoun & Perelayefa, 2020) which also found that ethical knowledge has an effect on ethical perceptions.

Religiosity is closely related to a person's religion and beliefs. Religiosity is the level of acceptance and implementation of an individual's beliefs, worship, and religious symbols that are believed in (Marsus & Azharani, 2022). The religiosity possessed by a person plays an important role in shaping his/her ethical conduct because every religion teaches ethical learning (Uyar et al., 2015). This is also in accordance with research (Pertiwi & Aulia, 2021) which show that religiosity influences ethical perception. So, religiosity should be able to strengthen the influence of accounting professional ethics knowledge on students' ethical perceptions. Furthermore, research conducted by (Liyana Pathirana & Akroyd, 2023) resulted in religiosity having no effect on ethical perceptions of tax avoidance. However, there is also research conducted by (Saragih & Putra, 2021) where they found that religiosity does not influence accountants decision making.

This suggests that cultural factors, such as corruption, can override religious influences on decision-making. This study found that religiosity was unable to strengthen the influence of knowledge of accounting professional ethics on students' ethical perceptions. In the code of ethics of accountants, a public accountant should not be involved in a job that causes a conflict of interest, such as accepting an audit engagement offered by their parents and friends. However, in religion, we are commanded to be devoted to both parents and fellow human beings. If we are disobedient and do not establish good relationships with fellow human beings, then we will receive bad rewards for our actions. From these results we can conclude that students who have an understanding of the accountant's code of ethics is sufficient to make them have a good ethical perception, namely being able to distinguish what a prospective accountant may and may not do in the future.

CONCLUSION

This study concluded that accounting professional ethics knowledge had a significant positive effect on students' ethical perceptions, while religiosity did not significantly moderate this relationship, indicating that ethical knowledge alone robustly shapes perceptions among accounting students regardless of religiosity levels. For future research, scholars could explore additional moderators such as cultural factors, peer influence, or professional experience in diverse student populations or practicing accountants to further elucidate the dynamics of ethical perception formation. Thanks to the Politeknik Negeri Ujung Pandang (PNUP) and Pusat Penelitian dan Pengabdian Kepada Masyarakat (P3M PNUP) who have fully supported financially so that this research can be carried out in 2024.

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