

Accounting Lecturers' Ethics and Spirituality: A Student Perspective

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Abstract. This research aimed to figure out and analyze the accounting students' perception on ethics and spiritualities of accounting educators. This research used the seventh-semester accounting students as the research samples. The collected data were then analyzed using frequency and polling tests. The research results showed that according to the students, the accounting educators had well implemented eight ethic principles and spiritualities in performing their duties, yet some less-ethical behaviors were still performed by the accounting educators, such as coming late to lecture without any clear explanation (less discipline), not coming without any notice, giving scores not in accordance with the students' true competence, and leaving the students when lecturing time is not over yet. This research reflected what are applicable in the campus world in Indonesia. The accounting educators' awareness to implement eight accounting ethic principles in educational world was still poor.

Keywords: Perception, Ethics, Spiritualities, Accounting Educators.

1. Introduction

Various circles have acknowledged that the accounting profession has undergone many developments. The trigger for this development is none other than the growing need for the business world, the government, and the wider community for the services of accountants. The accountant profession is expected to be able to carry out its function as a public trust in providing honest, correct and trustworthy information. This is to prevent the company providing false information for the wrong purpose. There are many potential violations that companies can do to get more wealth by falsifying information[1]. According to Machfoedz, an accountant is said to be professional if he meets three requirements, namely expertise, knowledge and character. Character shows the personality of a professional person, which is manifested in his ethical attitudes and actions[2]

The role of accountants is very large in the business community, the ethical attitudes and actions of accountants greatly determine the position of stakeholders as users of financial statements. Therefore, making an ethical decision an accounting professional will definitely refer to his professional code of ethics.

The profession of accountant or auditor in Indonesia faces quite a challenge. In the business world, the accounting profession is often faced with economic and political conflicts of interest which are considered to have deviated far from ethical values. In addition, the occurrence of violations of professional ethics in Indonesia has made people aware of prioritizing ethical behavior, where ethical behavior has often been ignored.

Ethics is an important requirement for all professions that are required to behave ethically, namely acting in accordance with applicable morals and values. In recent years we have heard and witnessed many cases of fraud in large companies involving accountants. We

can also see how big the impact of public losses caused by the misuse of expertise in making misleading accounting information.

Many companies present the information in their financial statements with a lack of integrity[3]. Various cases of ethical violations in the presentation of financial statements that occurred in Indonesia, one of which was PT. Indonesian Railways in 2006. In this case, fraud was detected in the presentation of financial statements. This is a form of fraud that can mislead investors and other stakeholders. Allegedly there was manipulation of data in the financial statements of PT KAI in 2005, the state-owned company recorded a profit of Rp. 6.9 billion. In fact, if examined and studied in more detail, the company should have suffered a loss of Rp. 63 Billion. In the financial statements there are a number of items that should be stated as expenses, but are stated as company assets. The Enron scandal made accounting ethics education very important because business schools were widely blamed by the community from various sides[4]. Business schools have not carried out their responsibilities properly in preparing their students to respond ethically to problems that arise in the work environment[5].

Given that a large number of those who hold responsibility for these adverse events were educated in the schools mentioned above, the idea of holding the latter accountable for such events has been successful.[6] [7]. This incident should not have occurred if every accountant knew, understood, and applied ethics and spirituality in carrying out his professional work. When examining ethical issues, there are several moral considerations that affect the notion of ethics, namely: religion (the theory of God's commandments), conscience, egoism, respect, rights, utilitarianism, justice and kindness. The behavior of decision makers will be influenced by their religious orientation[8]

Therefore, the emphasis on the importance of professional ethics, especially for professionals in the accounting field, is increasingly becoming a concern. This attention is made because it creates a negative image of the accounting profession. This ultimately makes the public's confidence in the accounting profession decline. Accounting education is seen as one of the potential drugs to overcome the crisis of professional ethics[9]. Especially when COVID 19 hit the world, many decisions regarding accounting had to be made. Therefore the teaching of ethics in accounting is very important and must continue to face the future. Covid 19 pressing about whattaught then it will have an impact on the way of teaching[10].

On the ethical side, Schweiker argues that ethics provides a rational justification of norms for all people[11]. Ethics that are strengthened by belief in religion and God are expected so that the level of morality of a human being will be higher and more layered. This is expected to strengthen the human ability to maintain personal and professional integrity. Accounting, which has been based solely on secular ethics, has not been able to withstand the greed of the ego and individuals who want to achieve unlimited material satisfaction.

Therefore, educator accountants should be able to produce accountants who have noble character, ethics, and must have a strong commitment to continue to maintain honesty and professional integrity. Work based on a professional attitude is an effort that lays down moral and ethical standards certain. Meanwhile, the ability of a professional to be able to understand and be sensitive to ethical issues is also strongly influenced by the environment in which he is located. In this case, Machfoedz (2007) states that the world of accounting education also has a major influence on the ethical behavior of accountants. While most higher education institutions heed the call to "teach" ethics, some critics question whether ethics can be taught[12].

According to Hafferty et al (1994) educators need to see the domain of educators as an ethical area and take a greater responsibility, a more active role in students' ethical

education.[13]

Educational institutions act as producers that provide output in the form of human resources to the community. The colors given by the world of education will also color people's behavior. Therefore, the development of an ethical and moral world of education is very important for the profession. Education has various interrelated elements that form the education system[14]. According to Mudyahardjo, the elements involved in the development of the world of education are (1) the government, (2) educational institutions, (3) lecturers as educator accountants, (4) students[14]

An educator accountant should be able to set an example for his students. However, we find one of the factors that cause ethical violations in general, namely the existence of unethical behavior that surrounds the education system carried out by educator accountants. Accounting ethics education in developed countries has long been discussed such as curriculum standardization, time constraints, lack of material and academic background[4]

The unethical behavior takes various forms, for example; ranging from plagiarism, discrimination, indiscipline, forcing rights on students, to acts of sexual harassment[15]. In addition, especially for accounting education taught at universities (PT), so far it seems that knowledge is stagnant, mechanical, and material-oriented.[16]This stagnation, mechanics, and materials are due to accounting education being trapped in definitions related to accounting which seem rigid and standardized. This definition leaves nuances of mentality and morality.

Accounting education has a duty to produce professionals in their field. Such as public accountants, management accountants, tax accountants, educator accountants, and others. The role of educator accountants is often ignored even though this work will determine the development of other accounting professions. Based on this, accounting education requires a figure who can provide examples of ethics and behavior towards accounting education that is in accordance with the main values of Indonesian society that contain ethics and spirituality.

A person's spiritual level will distinguish and determine a person's ethical attitude. The figure who is considered closest in conveying the meaning of ethics and providing examples of behavior is an accounting lecturer or in this case hereinafter referred to as an educator accountant[17].

In this study, researchers observed students on the ethics and spirituality of educator accountants. Ethics is measured through eight general principles of professional ethics according to IAI, namely: professional responsibility, public interest, integrity, objectivity, professional competence and prudence, confidentiality, professional behavior, and technical standards.[14]. While spirituality is measured by religious values such as honesty, sincerity, humility, respect for human dignity, self-sacrifice and self-awareness. Spiritual refers to behavior that deliberately seeks self-awareness. Spirituality is an awakening or self-enlightenment in achieving the purpose and meaning of life. Spirituality is an essential part of a person's overall health and well-being[18].

Within the framework of research in the fields of ethics, spirituality and accounting education, which are still not widely carried out in Indonesia, this research was conducted at least to measure the ethics and spirituality of educator accountants which are the output of more professional and ethical young accountants. Furthermore, based on the opinion of the respondents, this study also explores information about the forms of unethical behavior carried out by educator accountants.

2. Literature Review

2.1. Perception

According to the Indonesian dictionary, perception is a direct response (acceptance) of something or is the process of someone knowing some things that are experienced by everyone in understanding any information about the environment through the five senses. Meanwhile, according to Robbins defines perception as the process by which individuals organize and interpret their sensory impressions in order to give meaning to their environment.[19]. Students' perceptions of ethical violations will affect their career determination[20].

Perception is how people see or interpret events, objects, and people. People act on their perceptions regardless of whether those perceptions reflect reality. In fact, everyone has their own perception of an event. However, what a person perceives can be fundamentally different from objective reality. While there shouldn't be a need, these differences often arise.

Perception is said to be complex and active because although perception is a meeting between cognitive processes and reality, perception involves more cognitive activities. Perception is more influenced by awareness, memory, thought, and language. Thus, perception is not an exact reflection of reality[21]

From several definitions of perception, it can be concluded that the perception of each individual regarding an object or event depends on two factors, namely factors within a person (cognitive aspects) and external world factors (visual stimulus aspects). Robbins suggests that a number of factors operate to shape and sometimes change perceptions. These factors are usually located in the person forming the perception, in the object or target that is interpreted, or in the context of the situation in which the perception is made.[19].

2.2. Accountant

Accountant is a professional title whose use is protected by regulations (Law No. 34 of 1945). This regulation states that the accountant degree can only be used by those who have completed their education from a university recognized according to the regulation and have been registered with the Ministry of Finance as evidenced by the provision of a register number. If a person has graduated from higher education in question but is not registered, then the person concerned is in accordance with these provisions, not an accountant. Therefore, all "official accountants" have a register number[22]. Accountants are a profession that oversees the implementation of *good corporate governance (good governance)* both in the private sector and in government to run according to the path. Accountants with no integrity and immorality make things fall apart. The Accountant Profession can be classified as follows:

1. Public Accountant Profession (*Public Accountants*)
2. Internal Accountant Profession (*Internal Accountant*)
3. Profession of Government Accountants (Government Accountants)
4. Teaching Accountant Profession

According to Keraf, ethics is a scientific discipline originating from philosophy that discusses moral values and norms that direct humans to their behavior in life. Ethics provides space to conduct critical studies and analysis of these moral values and norms. Ethics is a critical and rational reflection on the values and moral norms that govern the behavior of human life, both individually and in groups. So, ethics is an effort to realize morality[23]. According to Yatimin, the factors that influence ethics include human nature, ethical norms, religious rules, and the phenomenon of ethical awareness.[24].

2.3. Ethics At Educator Accountants

Most professions have a code of ethics that is used as a control for their members to behave and behave ethically. Likewise for the profession of lecturers or educators. However, for the educator accountant code of ethics this is not the case. The current code of ethics is the IAI code of ethics which focuses on public accountants and accountants working in Public Accounting Firms. According to Utami and Fitri, for the accounting profession other than public accountants, until now there has been no formulation of a code of ethics[25].

So it can be concluded that educator accountants do not have a code of ethics from IAI. However, they are required to obey the rules or the lecturer's code of ethics that apply to a particular subject institution. According to Sommers, stating that educators who are hands-off with ethics do not show a neutral ethical approach. Instead, the educator contributes to the students' lack of confidence in moral life[26].

2.4. Code of Ethics for the Association of Accountants Indonesia

Ludigdo explained that More broadly, the professional code of ethics is the rules that form the basis for the existence of the profession and as the basis for the formation of public trust because by complying with the code of ethics, accountants are expected to produce the best quality performance for the community.[14]. By creating a code of ethics, the profession itself will determine in black and white its intention to realize moral values that it considers essential. This can never be forced from the outside. Only a code of ethics that contains the values and ideals accepted by the profession itself can be ingrained with it and become the foundation of hope to be carried out diligently and consistently.

The framework of the Indonesian Institute of Accountants Code of Ethics contains the following eight ethical principles:

1. Professional responsibility
2. Public Interest
3. Integrity
4. Objectivity
5. Professional Competence and Due Care
6. Confidentiality
7. Professional Behavior
8. Technical Standard

Kerr and Smith argue that despite great efforts expended to teach Accounting students the technical aspects of accounting, the development of values ethics generally seem to be left to chance, due to students' exposure to ethical issues[27]. often limited to the discussion of professional code of ethics in auditing courses

2.5. Spirituality

A conscious human being, which means that he is aware of all the reasons for his behavior, is aware of his inferiority, is able to guide his behavior, and is fully aware of the meaning of all actions so that he can then actualize himself. Spirituality is an awakening or self-enlightenment in achieving the purpose and meaning of life.

According to Fontana and Davis the definition of spiritual is more difficult than defining religion or religion, compared to the word religion, psychologists make several definitions of spiritual, basically spiritual has several meanings, apart from the concept of religion, we talk about people's problems with spirit or show the spirit of behavior[28]. Most of the spirit is

always associated with the personality factor. Basically, spirit is energy both physically and psychologically.

Spiritual life as things related to the presence of God, spirit, soul, truth, self-knowledge, mystical experiences, inner peace, and enlightenment. Spirituality is related to the search for the meaning of life through a direct relationship between self and God (unlimited power, pure potential).[17].

Bukhardt stated that modern culture, which has long been dominated by materialistic life and the process of secularization, has changed, with the importance of the spiritual dimension in life.[29]. Several studies on spirituality show that spiritual values can increase one's creativity and honesty and self-confidence. Research conducted by Saroglou and Munoz-Garcia (2008) states that a person's spiritual level will distinguish and determine a person's ethical attitude.[17]. Spirituality in a broad sense is a reflection and a central response to ethics. Spirituality can be used as a framework for responding to ethical issues[30].

3. Research Methods

Respondents in this study amounted to 153 students majoring in accounting at private universities in Riau. The method used is a survey method by distributing questionnaires to upper-level students at universities. The question items used in the research instrument are adjusted to the variables used.

Students who are in the seventh semester were chosen to be respondents because this semester students have taken business law courses and sharia accounting courses. The analytical method used is multiple regression analysis.

4. Results and Discussion

Data collection was carried out through the distribution of research questionnaires directly by visiting respondents, namely accounting students in the 7th semester as many as 153 respondents. The distribution of the questionnaires was carried out in November-December 2021. A total of 106 questionnaires could be processed further. Questionnaires are useful for describing and knowing accounting students' perceptions of the ethics and spirituality of educator accountants.

Frequency test was conducted to determine the percentage of the respondents' answers. The summary of the results of the analysis is presented as follows:

Table 1. The Results of the Frequency Test of Accounting Students' Perceptions of the Ethics and Spirituality of Educator Accountants

No	Information	Classification of Respondents' Responses					Amount
		SS	S	R	TS	STS	
1	Professional responsibility	87 33.0%	168 52.8%	59 12.3%	4 1.9%	0	318 100%
2	Public Interest	118 27.8%	248 58.5%	54 12.7%	4 0.9%	0	424 100%
3	Integrity	186 43.9%	186 43.9%	52 12.3%	0	0	424 100%

4	Objectivity	68	76	66	2	0	212
		32.1%	35.8%	31.1%	0.9%	0	100%
5	Professional Competence and Due Care	158	220	46	0	0	424
		37.3%	51.9%	10.8%	0	0	100%
6	Confidentiality	106	176	36	0	0	318
		33.3%	55.3%	11.3%	0	0	100%
7	Professional Behavior	94	176	46	2	0	318
		29.6%	55.3%	14.5%	0.63%	0	100%
8	Technical Standard	90	202	24	2	0	318
		28.3%	63.5%	7.5%	0.6%	0	100%
9	Spirituality	120	256	46	2	0	424
		28.3%	60.4%	10.8%	0.47%	0	100%
Amount		1027	1708	429	16	0	3180
Percentage		32.3	53.7	13.5	0.5	0.0	100%

Source: Processed Data, 2022

Table 1 above shows 32.3% of respondents answered strongly agree, 53.7% of respondents answered agree, 13.5% of respondents answered doubtful, and 0.5% of respondents answered disagree.

From the analysis of the frequency of the questionnaire about the Perceptions of Accounting Students to the Ethics and Spirituality of Educator Accountants in the good category. This can be seen from the respondent's answer, which is the most agreeable answer. From the table above, it can be seen that the frequency of options is as follows:

A	=	1,027
B	=	1,708
C	=	429
D	=	16
E	=	0

To find the percentage above, the following formula can be used:

$$\begin{aligned}
 N &= Fa + Fb + Fc + Fd + Fe \\
 &= 1,027 + 1,708 + 429 + 16 + 0 \\
 &= 3180
 \end{aligned}$$

Next, look for the frequency by giving weights to each option, namely:

Option A with weights	5
Option B with weights	4
Option C with weights	3
Option D with weights	2
Option E with weights	1

From the weights that have been given the value above, the following frequencies can be obtained:

$$\begin{aligned}
 \text{Frequency option A} &= 1.027 \times 5 = 5.135 \\
 \text{Frequency option B} &= 1,708 \times 4 = 6.832 \\
 \text{Frequency option C} &= 429 \times 3 = 1.287 \\
 \text{Option frequency D} &= 16 \times 2 = 32 \\
 \text{Frequency option E} &= 0 \times 1 = 0 \\
 \text{Total F} &= 13,286
 \end{aligned}$$

Based on the amount obtained above, the quantitative average percentage can be found as follows:

$$\begin{aligned} &= \frac{13.286}{15.900} \times 100\% \\ &= 83.56\% \end{aligned}$$

To determine whether or not the accounting student's perception of the ethics and spirituality of the accountant educator in the Accounting Department is good or not, a measure is given according to Suharsimi Ari Kunto[31].

From the percentage of accounting students' perceptions of the ethics and spirituality of educator accountants, it shows that the maximum or good category is because educator accountants have implemented ethics and spirituality in carrying out their duties, this can be seen from the quantitative average percentage of 83.56%.

Based on the statements in the questionnaire section, a poll was conducted regarding the forms of unethical behavior of Educator Accountants and good criteria according to the opinion of each student.

The forms of unethical behavior of educator accountants in the Accounting Department are as follows:

- (1) The ethical principle of professional responsibility: Leaving students when lectures have not been completed
- (2) Principles of public interest ethics: Using classrooms to serve students in dealings other than lectures
- (3) The ethical principle of objectivity: Giving values that are not in accordance with the ability of students
- (4) The ethical principle of professional competence and due care: Does not motivate students
- (5) Ethical principles of professional behavior
 - a. Coming late to class for no apparent reason/lack of discipline
 - b. Not attending teaching without notice
 - c. Mixing personal problems into the classroom so that if teaching is often emotional

The criteria for a good educator accountant according to students are as follows:

- (1) Punctual and discipline
- (2) Able to be a motivator for students
- (3) Professional in educating
- (4) Understanding students
- (5) Give value according to student's ability
- (6) Have good competence to transfer knowledge in an interesting method
- (7) Always be patient in dealing with students
- (8) Can accept differences of opinion from students
- (9) Have good ethics
- (10) Doesn't discriminate against students
- (11) Dress modestly

5. Conclusion

The conclusion of this study shows that according to students, educator accountants have applied the eight principles of ethics and spirituality well in carrying out their duties. Although in general, educator accountants have good ethics, according to students, there are several forms of unethical behavior that are still carried out by educator accountants. Unethical

behavior carried out included arriving late during lectures for no apparent reason/lack of discipline, not attending without notice, giving grades that were not in accordance with student abilities, and leaving students when lectures had not been completed.

From the results of testing the frequency and description of the results of the poll, there are several things that need to be considered by educator accountants. In addition, this research will have broad implications for further research.

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