

**VARIABEL SOSIODEMOGRAFI DAN PENGAMBILAN KEPUTUSAN
ETIS: STUDI KASUS PADA AKUNTAN
PROFESIONAL DI INDONESIA**

**SOCIODEMOGRAPHIC VARIABLES AND ETHICAL DECISION-
MAKING: A SURVEY OF PROFESSIONAL ACCOUNTANTS IN
INDONESIA**

Yuliana Dwi Astuti *
Grace Tianna Solovida †

ABSTRAK

Penelitian ini bertujuan menguji peran beberapa variabel sosiodemografi dalam proses pengambilan keputusan etis akuntan profesional di Indonesia. Populasi penelitian ini ialah 38.021 akuntan profesional yang tergabung dalam Ikatan Akuntan Indonesia (IAI). Sampel yang digunakan berjumlah 395 akuntan profesional dan diperoleh sejumlah 87 kuesioner kembali. Metode analisis dalam penelitian ini menggunakan perangkat lunak pengolah data IBM SPSS Statistics 26 dengan menggunakan uji korelasi Kendall, Kruskal-Wallis dan Jonckheere Terpstra. Dari hasil penelitian melalui uji korelasi Kendall, terdapat korelasi positif antara pola asuh (disiplin orang tua) dan pendidikan terhadap pengambilan keputusan etis. Berdasarkan uji Kruskal-Wallis, pengambilan keputusan etis berbeda berdasarkan pola asuh (disiplin orang tua), agama, pendidikan, dan pengalaman. Hasil uji Jonckheere Terpstra menunjukkan bahwa pengambilan keputusan etis berbeda berdasarkan pola asuh (disiplin orang tua) dan pendidikan.

Kata Kunci: pengambilan keputusan etis, pola asuh, pendidikan, agama, pengalaman, akuntan.

ABSTRACT

This study examines the role of several sociodemographic variables in the ethical decision-making process of professional accountants in Indonesia, including upbringing, religion, education, and experience. This study obtained data from 87 returned questionnaires from 395 questionnaires distributed according to the sample size calculation with the research population, namely all professional accountants who are members of the Ikatan Akuntan Indonesia (IAI). The analysis method in this study uses IBM SPSS Statistics 26 data processing software using the Kendall correlation, Kruskal-Wallis and Jonckheere Terpstra tests. The results of this study indicate that ethical decision-making differs based on upbringing (parental discipline), religion and education. Meanwhile, the experience variable is not a factor that has an important role in accountants' ethical decision-making when facing ethical dilemmas. This means that the stricter the parenting style applied, the higher the level of religious observance and the level of education a person will have a different influence on the ethical decision-making process of professional accountants. This study increase the attention of actors in

* STIE Bank BPD Jateng, Indonesia, yulianadwiastuti77@gmail.com

† STIE Bank BPD Jateng, Indonesia, tianna3186@gmail.com

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the accounting field to pay more attention to proper parenting, the level of religiosity, and formal education obtained. In addition, the analysis will contribute to developing research literature on ethics in accounting.

Keywords: *ethical decision making, upbringing, education, religion, experience, accountants.*

1. INTRODUCTION

Ethics can be defined as the core responsibility of a business association, organization, or society and true professionalism and social order based on ethical values (Oboh & Omolehinwa, 2022). Ethics-based decision-making can be influenced by individual, organizational, and condition factors when facing certain situations. Individual characteristics such as gender, age, nationality, religion, occupation, education, and cognitive moral development may impact a person when making ethical decisions (Loe et al., 2000). Organizational factors such as culture and climate, rules, rewards and sanctions, employer or someone influential, and opportunities also affect ethical decision-making. Decision making is defined as the process of finding solutions, managing, and solving problems for specific purposes from various alternative solutions that greatly affect the future of an organization or company. The decision-making process consists of four sequential: recognition and description of an opportunity or problem, the search for alternative actions and the measurement of their consequences, the selection of the best or most satisfactory alternative, and finally, the implementation and follow-up (Lubis, 2010).

Ethical decision-making is the process of making decisions that are made when conflict occurs (Cohen et al., 2001). Individual styles in making decisions depend on differences in approaches to identifying problems, making choices, intuition, and the limitations of the concept of rationality. Beside that, organizational culture can also indirectly affect human resources. It takes a long time to be able to choose a decision effectively because in solving a problem, it takes adequate time to choose a decision so that the best solution is obtained to solve the problem.

There is still little research on how accountants make ethical decisions in dilemmas in developing countries, which may be why accounting scandals can still be found today (Oboh & Omolehinwa, 2022). Therefore, it has received less attention so that it cannot be known what factors can have a different influence on the ethical decision-making process of accountants. Accounting violations commonly occur include giving an unqualified opinion from a public accountant, forging accounting data so that the company or organization looks in good condition by internal accountants, and receiving additional incentives from organizations or companies whose financial report will be reviewed by public accountants. The examples of accounting cases in Indonesia occurred in 2019 by PT Garuda Indonesia Tbk., which also dragged the Public Accountant and the Public Accounting Firm concerned due to errors in the audit of Garuda's 2018 Financial Statements on the issue of violating audit standards and the implementation of a quality control system (Hidayati, 2019). In addition, account manipulation in financial statements has also been carried out by PT Hanson International Tbk. in 2017 and PT Envy Technologies Indonesia Tbk. in 2019 (Sandria, 2021).

Empirical testing is needed to ascertain what factors influence a professional in making ethical decisions. The choice of a company or organization will significantly impact its ability to survive in the short and long term. The number of factors that play a role in decision making requires further research regarding aspects that have a major influence on the company or organization. In particular, the relationship between sociodemographic characteristics inherent in individuals such as gender, age, family background, education level and occupation, will be further investigated because personal factors are considered as aspects that have a major influence on decision makers.

The diversity of results found in previous studies related to ethical decision making with different variables, such as geographic regions and research subjects of professional accountants and accounting students. According to research in Nigeria, upbringing, especially discipline applied by parents and education, has a major impact on ethical decisions. Meanwhile, experience and religion have little

effect in dealing with ethical choices (Oboh & Omolehinwa, 2022). So it can be concluded from the research conducted by Oboh & Omolehinwa, (2022) that a person's decision-making sensitivity is influenced by the upbringing style received from his immediate environment. The results of further research conducted in Jakarta with student research subjects with experimental methods found that the provision of business ethics courses and religiosity variables had an influence on ethical decision-making, while the interaction of gender and religiosity did not affect ethical decision-making (Lucyanda & Endro, 2021). Based on a study aimed at accounting students, it was concluded that ethical decision making is influenced by gender differences and work experience, while situational factors (individuals and groups) have no effect (Fahrianta & Artinah, 2016). Further research targeting Management Accountants in Libya found that organizational variables, education, and age showed significant results on ethical decision-making, while the code of ethics gave insignificant results on the decisions taken, and gender gave little significance to ethical decision-making (Musbah et al., 2016). Then, moral idealism has a positive effect on research in Nigeria; besides that the work sector (private or public) and the type of professional membership play an important role in predicting the ethical decision-making process (Oboh et al., 2020).

The limitations of previous studies are in the questionnaire approach as a variable measure because the potential for bias will be greater, but it can be minimized by applying the precautionary principle. Then, when the research is only based on a survey questionnaire, it is less optimal for respondents when revealing their experiences so future research can add interview sessions with respondents. The research is limited by sociodemographic variables, so that external aspects cannot reach in this study. The use of two question items in the measurement instrument, is limited to moral intention (not for behavior) because the research sample is students. Furthermore, the research subject is too small in scope. Only accounting students who take professional and business ethics courses or accountants who work in manufacturing companies. Previous research

only adopted a single item scale in measuring the dependent variable, it should be able to adopt a multidimensional scale in measuring its variables.

This study seeks to present empirical evidence by examining the role of sociodemographic variables in the ethical decision-making process of professional accountants in Indonesia, this can strengthen steps to improve the quality of the process of making ethical choices by professional accountants in Indonesia. This research is expected to be useful in the development of science in the field of accounting, especially in advancing moral instruction and training prospective accountants. Furthermore, this research is expected to be able to provide a basis of reference for further studies that have related topics. This research is also expected to illustrate sociodemographic variables for business professionals so that they get more attention for future studies.

This study uses sociodemographic variables including education, religion, work experience, and upbringing as variables that influence ethical decision making. Accountants should be committed to ethics when carrying out their profession. However, other aspects allow an accountant to act unethically.

The biggest factor that influences an accountant to behave unethically is the urge from within himself to act negatively without thinking about the impact, this can come from the character of a materialist and capitalist individual, so that it will raise questions in society about professionalism and ethical professional actions due to the rise of scandals in accounting (Liyanapathirana & Grant, 2014). Pressure, stress, and urgent situations can also be other factors that influence a decision. Empirical studies related to sociodemographic variables in the ethical decision-making process of professional accountants are based on the first three stages in the ethical decision-making model, namely moral awareness, moral judgment, motivation or moral intention (Khursheed et al., 2019). Based on the stages of the model, it is known that the mechanism or process of decision-making by an individual.

2. LITERATURE REVIEW AND HYPOTHESIS

Ethical decision making can be defined as the process of determining whether an issue is right or wrong by individuals using their rationale (Carlson et al., 2002). The Ethical Decision- Making model, first designed in four stages by James Rest in 1979, is a theoretical framework about ethical decision-making mechanisms that developed from a desire to combine ideas and analysis from various perspectives on behavioral and moral development (Khursheed et al., 2019). So it is clear that the four intellectual developments, ethical behavior, ethical intention, ethical judgment, and ethical recognition are the stages of a person's ethical decision making (Craft, 2013).

The first stage, ethical sensitivity or recognition, as the basic step of the ethical decision-making process, refers to an individual's ability to realize the existence of a moral problem in a given situation and assess the decision or action is capable of affecting a person, either directly or indirectly (Rest, 1979). Individuals must first recognize and interpret some decisions as ethical or unethical actions, in order to deal with ethical dilemmas (Oboh & Omolehinwa, 2022). However, each person has different sensitivities and abilities in understanding these issues (Liyanapathirana & Grant, 2014).

Second, ethical judgment is the stage of choosing the most ethical choice from several possible alternatives (Schwartz, 2016). When facing an ethical situation, individuals must be able to assess and decide on the most ethical option as a solution. An individual's ability to decide on a solution is influenced by the stage of moral development (Rest, 1986). This process stage requires reasoning to choose an ethical solution and its possible consequences (Khursheed et al., 2019).

The third stage, ethical intention, is the subjective likelihood that the assumed action will be implemented (Rest, 1979). An individual should always prioritize ethical alternatives when facing an ethical dilemma. This possibility occurs when individuals have the desire to be moral. However, there is someone

who actually wants to decide ethically but is unable to follow through due to both internal and external pressures (Oboh & Omolehinwa, 2022).

Finally, ethical behavior, individuals act on their intentions (Rest, 1986). This step involves commitment, ability, and courage to make a moral decision. When facing an ethical situation, individuals must keep their eyes on the end goal and focus on the correct sequence of actions, finding patterns to get through unexpected difficulties, and overcoming frustrations and distractions (Rest, 1979). In the face of dilemmatic decisions, individuals must develop the willpower to resist external or internal pressures to decide on ethical choices (Rest, 1986). James Rest's design model is the foundation for further research on how certain sociodemographic variables affect the ethical decision-making of accountants when facing ethical dilemmas, focusing on the first three stages of recognition, judgement, and ethical intentions, so it will ignore ethical behavior due to difficulties in measurement.

In essence, sociodemographics consists of two words, namely social or socio which refers to everything related to humans. Demography refers to the science that contains a description of population caused by changes caused by death, birth, migration, and social movement, which includes population size, gender, age, occupation, income, beliefs, marital status, and others. Sociodemographics is summarized as a science that describes humans with all the changes and causes due to interactions in the environment (Anderson, 2000).

Cognitive moral development theory is the basis for this study between ethical-decision making and sociodemographic variables. Kohlberg, (1973) has expanded the concept to include adolescent and adult reasoning. This theory focuses on the occurrence of the thinking process when someone decides something, whether the action is right or wrong. This research focuses on the theoretical approach of how to make decisions in response to moral dilemmas, not seen from the results of actual decisions or actions because the nature of each individual has differences in cognitively determined moral judgments (Liyanapathirana & Grant, 2014).

Individual morality develops gradually to become higher and more difficult. Every human being will develop through the same sequence, but the level of development will vary. Then, the understanding of each stage is cumulative, meaning that if someone understands stage 3, then he also masters the stage below, but not necessarily for the level above. A person's ability to make ethical judgments develops in six stages that individuals will always go through into three general levels of moral development, namely, pre-conventional level, conventional level and the post-conventional or principled level. Pre-conventional level as the first level explain that morality is externally controlled by authority figures by imposing rules to be obeyed in order to avoid punishment and get rewards. At this level, there are two stages, compliance or punishment and instrumental goal orientation.

Level 2, conventional level, it is important for individuals to conform to social rules. However, the emphasis shifts from self-interest to interpersonal interactions and social systems. A person tries to support the rules set by others, such as parents, peers, and the government to win their approval or to maintain social harmony. There are also two stages at this level: good boy-nice girl orientation and law and order orientation

The post-conventional or principled level, being Level 3, individuals move beyond the perspective of the society around them. Morality is defined in terms of principles and values that are in line with the situation and society. Thus, the individual will seek to appeal to the perspectives of all individuals. The stages in this level are a social contract and universal ethical principles orientation. Not all individuals can go through this highest stage in the series of moral development, because in deciding the right action is determined by ethical standards based on conscience of their own choosing (Kohlberg, 1973).

In the previous literature, research of Oboh & Omolehinwa, (2022) found that upbringing (parental discipline and environment) and education can positively influence individual ethical decision-making. In contrast, two other sociodemographic factors, experience and religion, do not significantly affect how accountants make ethical decisions. Also Oboh et al. (2020) research shows that

moral relativism has a negative impact, while moral idealism has a positive impact on the stages of the ethical decision-making model. In addition, the sector of employment (private or public) and type of professional membership are significant predictors of how Nigerian professional accountants make ethical decisions. In addition, Lucyanda & Endro, (2021) were found that business ethics lectures were given to university students, and the level of religiosity of each person had a favorable impact on their ability to make moral decisions, so the decisions made were more ethical. Meanwhile, the level of religiosity of a person does not show any influence on ethical decision making.

Ibneatheer et al. (2021) in their research showed the results that when making decisions, the majority of leaders use their intuition and few use logic. Based on the cultural dimension, the majority of leaders claim to have an open, friendly and caring organization for employees, as well as a minority who have a friendly culture, but in the organization consider processes and hierarchy. The leaders admitted that making ethical judgments is prioritized over gaining profits; they feel that profits will be gained when considering ethical values. Most leaders use internal emotional processes when making decisions, but it has not been frequent due to the human factors involved. All leaders agreed that they use spirituality in ways that vary its use in spiritual procedures for decision-making. Other than that, Özsözgün Çalışkan et al. (2011) revealed that the level of ethical decision-making varies by age influenced by work experience; ethical orientation is more significant than age group. In addition, compared to the highly educated hypothesis, accountants with lower education have more congruent ethical views.

Upbringing as a sociodemographic variable has received little research attention in accounting and business ethics, although it is considered to play an important role in shaping a person's morality (Ilmi, 2011). Based on educational psychology it is assumed that each child is viewed as a blank sheet (*tabula rasa*) that needs to be engraved (Locke, 1690), this refers to the obligation of parents to provide good education as the first teacher, upbringing methods can affect psychological and emotional growth due to the influence of children's mental development. Family members, as well as teachers are recognized as moral

trainers to guide children to have strong moral values (Rydstrom, 2001). In line with this, parenting is assumed to be central in shaping children's values and morality (Kohlberg, 1973). Discipline applied by parents during upbringing varies, from strict to not strict at all.

Cognitive moral development theory defines humans who start the process of moral development from a pre-conventional level which is mainly guided by parents by emphasizing the existence of rewards and punishments because of right and wrong behavior. This emphasis makes individuals adjust morality based on the attachment of consequences, namely rewards and punishments (Oboh & Omolehinwa, 2022). According to Rest, (1979), the stages of ethical decision making include ethical recognition (sensitivity), ethical judgment and intention, which describe the decision-making process. Previous research offers significant evidence that parenting based on parental discipline and environment positively influences ethical decision-making stages (Oboh & Omolehinwa, 2022). Few have considered this factor in business ethics studies (Lehnert et al., 2015). So to fill this gap, upbringing is used as a sociodemographic variable through the dimension of parental discipline. Thus, the following hypothesis is formulated:

H1: Professional accountants' ethical decision making differs based on the upbringing they get (parental discipline).

One of the socio-demographic factors that has produced mixed findings regarding the ethical decision-making process is religion. What is important in religion is the strength of an individual's beliefs, not the frequency of worship (Ford & Richardson, 1994). Religion provides reasons for morality and guidelines for judging behavior (De George, 1986). The moral principles of life are closely related to religion, there are many rules about how to behave in the world, both with fellow humans, the environment, and God. According to cognitive moral development theory, a person will pay attention to the laws and norms that apply in behavior.

In psychology, research generally links religion to various behaviors, affections and cognitions (Weaver & Agle, 2002), so it is clear that a person's religiosity has an impact on their behavior and attitudes. According to

(Liyanapathirana & Grant, 2014), personal religiosity is a potential source of ethical norms that influence ethical evaluation. Furthermore, it is also explained that religiosity impacts ethical behavior (Liyanapathirana & Grant, 2014). In contrast, there is evidence that shows the complexity of the relationship between ethical decision-making and religion, as it shows different results (Craft, 2013). Then, evidence from Nigeria shows the complexity of the relationship between religion and ethical decision-making (Oboh & Omolehinwa, 2022). For example, it was found that religion has little effect on accountants' behavior (Akadakpao & Enofe, 2013). Conversely, there is a finding that religion has little effect on accountant behavior (Ogunleye, 2015). High levels of individual religiosity have a positive impact on ethical decision-making compared to those with lower levels of religiosity, according to research on university students in Indonesia (Lucyanda & Endro, 2021).

In order to strengthen the findings of previous research related to the influence of religion in the ethical decision-making of professional accountants, the following hypothesis is formulated:

H2: Ethical decision making by professional accountants differs based on religion.

There is controversy regarding the role of education in the process of moral development of business professionals and ethical decision-making (Lehnert et al., 2015). A person with a higher level of education generally has a wider range of knowledge and information. According to cognitive moral development theory, education and moral development are positively correlated (Kohlberg, 1973). This theory states that individuals have ethical sensitivity through an educational process based on their education (Oboh & Omolehinwa, 2022). More accountants with higher levels of education are more strict about ethical issues than those with lower levels of education (Marques & Azevedo-Pereira, 2009). In contrast, some found that GPA scores and education level cannot predict students' ethical intentions in India (Choudhury et al., 2012).

Based on the hypothesis, professional accountants with a graduate degree should make ethical decisions differently from individuals with a first degree. To find out more, the next hypothesis is concluded, namely

H3: There are significant differences in the ethical decision-making process of professional accountants based on their level of education.

Previous studies have paid considerable attention to the experience variable. Changes in individual morals as development is experienced will also affect the way a person views a situation. Cognitive moral development theory shows a positive correlation between experience and moral development (Kohlberg, 1973). When a person's morals have developed over time, the way they judge and make decisions will also be directly proportional. In general, findings on experience and ethical decision-making are inconclusive and varied Lehnert et al. (2015), however, some show a positive influence on both aspects (Oboh & Omolehinwa, 2022). Then, it was also found that there was minimal influence on the decision-making of management accountants in Libya (Musbah et al., 2016).

Furthermore, to determine the possible relationship between experience and ethical decision making, the following hypothesis is formulated:

H4: Professional accountants' ethical decision-making differs based on work experience.

3. RESEARCH METHOD

The basis of this research uses a survey design to obtain data from professional accountants using a structured questionnaire. The population of this study are accountants who are members of the Ikatan Akuntan Indonesia (IAI), based on data obtained through the website showed that IAI has about 38.021 members. The sample of this study was taken by purposive sampling, namely a sampling approach based on specific criteria and considerations. The sample used was 395 professional accountants, calculated based on the Yamane, (2004) formula to assist the research process in determining the sample size. The following are the criteria for professional accountants:

1. Registered as a member of Ikatan Akuntan Indonesia (IAI).
2. There is an active e-mail address that can be contacted.

Based on the 395 questionnaires distributed, 87 questionnaires were returned and could be used in the further analysis process.

This research uses primary data collection methods, through survey techniques by distributing questionnaires in the form of a list of questions in the form of illustrative text with a five-point Likert scale to respondents. The questionnaire is a series of research questions that are compiled and answered by respondents to facilitate researchers in obtaining data empirically so that problems can be solved and hypotheses can be tested. The questionnaire was distributed online (google form) by sending it via e-mail to professional accountants in Indonesia as a request to fill out the questionnaire. This research questionnaire also accompanied by a cover letter equipped with the logo and official address of the institution and guarantees the confidentiality of respondents.

The dependent variable of this study is ethical decision-making, which is a process of choosing the best option from a variety of different alternatives that can be decided directly or indirectly. Based on Oboh & Omolehinwa, (2022) assessing ethical decision-making with the three stages of the Rest, (1979), namely ethical recognition, judgment and ethical intentions. The independent variables of this study are sociodemographic variables, including upbringing (parental discipline), religion, education, and experience. The four illustrative texts have been tested in previous research by (Oboh et al., 2020) and then adopted for this study, making the questionnaire preparation process easier. The selected illustrative texts contain ethical issues commonly faced by professional accountants in organizations in developed and developing countries. As a step to adjust the reality, every name, location, and organization in the illustrative text is changed or adjusted. The illustrative texts are systematically organized to examine how accountants would respond to ethical issues related to office and personal pressures. The first illustrative text involves financial statement approval issues. The second and third illustrative texts relate to manipulating a company's books to woo investors and avoid taxes. The fourth illustrative text depicts a situation of violating organizational policies due to personal pressure.

As in previous ethics studies, ethical decision-making variables are measured using a five-point Likert scale, 1 strongly disagree to 5 strongly agree. Respondents were given questions in the form of illustrative texts describing

ethical problems faced by professional accountants in many organizations. The "ethical recognition" was assessed by asking respondents to indicate whether the situation in each illustrative text involved ethical issues. Meanwhile, "ethical judgment" was measured by asking respondents whether they agreed with the decisions made in the illustrative texts depicted. Finally, the measurement of "ethical intention" by asking whether they would make the same decision if they were in each illustrative text (reverse coded). High ethical sensitivity, ethical judgment, and strong intentions toward EDM are indicated by an average score of three and above. The operationalisation and measurement of variables are contained in Table 3.1.

Table 3.1 Operationalisation and Measurement of Variables

No	Variables	Measurement
1	Upbringing	Level of parental discipline: not strict at all, not too strict, strict, and very strict
2	Religion	Religious level: very disobedient, disobedient, moderately obedient, obedient, and very obedient
3	Education	Degree level: bachelor degree and post graduate degree (master and PhD.)
4	Experience	Years worked: < 5 years, 5-< 15 years, 15-25 years and >25 years
5	Ethical recognition, ethical judgement, and ethical intention	Adapted (Oboh & Omolehinwa, 2022) ; (Musbah et al., 2016))

Source: IBM SPSS Statistics 26.0 Output

Kendall correlation test is helpful for measuring two or more variables on a certain scale to obtain a ranking in a sequential series (Latan, 2014). This analysis, which IBM SPSS measures, is carried out by looking for relationships and testing hypotheses between two or more variables with nominal or ordinal data so that it can be seen whether there is a difference in the level of conformity between the two observed variables. The H_0 criterion will be rejected if the probability value is less than significant α , which means that one variable correlates with another variable (Latan, 2014).

The Kruskal-Wallis test aims to test for significant differences between the independent and dependent variables. This test was conducted to test differences

in ethical decision-making based on sociodemographic variables. This test is the non-parametric equivalent of the independent sample t-test and one-way ANOVA, which is used whenever the research data set fails to meet parametric tests such as the multivariant normality test (Field, 2009). This test is used to test the null hypothesis of having an identical distribution across all populations. If the value of Asymp. Sig. < 0.05, then H_0 is rejected, which means there is a difference in the distribution of each group. Conversely, if the significance probability is obtained > 0.05, then H_0 is accepted (Latan, 2014).

The Jonckheere-Terpstra test is conducted to show whether the data trend is significant or not. Similar to the Kruskal-Wallis test, this test is used as an alternative to the One-way ANOVA test. If the test results show a probability value <0.05, then H_0 is rejected, meaning that the population median of the group has a greater or equal representation with other groups. Vice versa, when the probability value is > 0.05, then H_0 cannot be rejected and accepts H_a , meaning that the population median of each group has the exact representation (Latan, 2014).

4. RESULT AND DISCUSSION

As shown in Table 4.1, most respondents were male (56.3%), with more than half being under 30 years old (66.7%). Over half of the respondents (54%) had a strict upbringing experience, while a small proportion had a not strict at all upbringing experience. More than two-thirds of them (70.1%) claimed to be quite religiously observant. Those with first degrees are over four-fifths (82.8%) and have less than five years of work experience (62.1%).

Table 4.1 Respondents' demographics

No	Variables	Respondents	(%)
1	Gender		
	Male	49	56,3
	Female	38	43,7
2	Age		
	< 30 years	58	66,7
	30-<40 years	18	20,7

	40-50 years	6	6,9
	> 50 years	5	5,7
3	Level of parental discipline		
	Not strict at all	4	4,6
	Not too strict	28	32,2
	Strict	47	54
	Very strict	8	9,2
4	Religion		
	Very disobedient	1	1,2
	Disobedient	6	6,9
	Moderately obedient	61	70,1
	Obedient	10	11,5
	Very obedient	9	10,3
5	Education		
	Bachelor degree	72	82,8
	Post-graduate degree	15	17,2
6	Experience		
	< 5 years	54	62,1
	5-< 15 years	26	29,9
	15-25 years	5	5,7
	>25 years	2	2,3

Source: IBM SPSS Statistics 26.0 Output

Kendall Correlation Test

Based on the analysis results displayed in Table 4.2, it shows that the level of parental discipline has a positive correlation with the ethical recognition stage ($\alpha = 0.005 < 0.05$) with a perfect level of relationship closeness and ethical intention ($\alpha = 0.043 < 0.05$) with a weak correlation level. For the religion variable shows a positive correlation with ethical judgment ($\alpha = 0.021 < 0.05$) with a weak correlation level. In addition, testing for education only shows a correlation with the ethical recognition stage ($\alpha = 0.021 < 0.05$) with a weak correlation level. Thus, the test results show that there is no significant correlation between the experience variable and the stages of ethical decision making.

Table 4.2 Kendall Correlation Test

No	Variables	Combined measurement		
		Ethical recognition	Ethical judgement	Ethical intention
1	Parental discipline			
	Correlation coefficient	,253**	0,097	0,178*

1 Parental discipline															
Kruskal-Wallis H	18,31	10,14	11,86	3,73	11,437	10,1	1,63	2,42	2,03	3,032	9,92	6,14	4,74	0,51	4,207
Asymp. Sig.	0	0,02	0,01	0,29	0,01	0,02	0,65	0,49	0,57	0,387	0,02	0,11	0,19	0,92	0,24
2 Religion															
Kruskal-Wallis H	2,29	3,66	1,94	10,35	6,182	6,97	5,23	1,97	2,94	7,424	5,15	0,45	4,2	7,93	1,236
Asymp. Sig.	0,68	0,45	0,75	0,04	0,186	0,14	0,26	0,74	0,57	0,115	0,27	0,98	0,38	0,09	0,872
3 Education															
Kruskal-Wallis H	2,56	4,56	1,92	3,09	5,313	0,23	0,08	0,17	1,01	0,668	0	0,14	1,35	0,1	1,278
Asymp. Sig.	0,11	0,03	0,17	0,08	0,021	0,63	0,78	0,68	0,32	0,414	1	0,71	0,25	0,76	0,258
4 Experience															
Kruskal-Wallis H	6,63	7,77	8,02	2,69	8,91	4,36	6,13	4,7	1,84	2,407	1,38	1,64	1,09	7,46	3,256
Asymp. Sig.	0,09	0,05	0,04	0,44	0,031	0,23	0,11	0,2	0,61	0,492	0,71	0,65	0,78	0,06	0,354

Source: IBM SPSS Statistics 26.0 Output

Jonckheere-Terpstra Test

The test results of the Jonckheere-Terpstra test based on the combined measurement in Table 4.4 show that ethical recognition is significantly different from the level of discipline with a significance probability ($0.005 < 0.05$) and education ($0.021 < 0.05$), meaning that there is a difference between ethical recognition based on sociodemographic variables, so that it can be said that the stricter level of parental discipline and the higher the level of education of an accountant will increase their ability to determine ethical sensitivity.

In addition, the table also shows that there is only one sociodemographic variable, namely religion ($0.021 < 0.05$), that causes ethical judgment to differ among respondents. This means that upbringing (level of parental discipline), education and experience do not determine the accountant's ability to predict the most ethical choice from several alternatives. And means that only religion with a high level of individual religiosity can have a different influence on accountants in determining ethical intentions towards ethical decision making when faced with a dilemma situation.

Then, the table also shows that ethical intentions differ significantly from the level of parental discipline ($0.043 < 0.05$), meaning that parenting with a strict level of discipline has a different influence on accountants in determining ethical intentions towards ethical decision making when faced with a dilemma situation.

Table 4.4 Jonckheere-Terpstra Test

No	Variables	Combined measures		
		Ethical recognition	Ethical judgement	Ethical intention
1	Parental discipline	0,005	0,28	0,043
2	Religion	0,065	0,021	0,332
3	Education	0,021	0,414	0,258
4	Experience	0,146	0,32	0,942

Source: IBM SPSS Statistics 26.0 Output

Discussion

This study examines the role of upbringing (parental discipline), religion, education, and experience in the ethical decision-making process of professional accountants. Based on the results obtained, it shows that there is a positive correlation especially between the level of parental discipline and the stages of ethical decision making. Based on the results of hypothesis testing, it state that upbringing on the level of parental discipline is different based on the stages of ethical recognition and ethical intentions, meaning that accountants in the process of making ethical decisions differ based on upbringing (level of parental discipline). So, it can be said that the stricter the level of parental discipline tends to make ethical decisions in dilemmatic situations experienced by accountants. These results are in line with the theory of cognitive moral development which explains that parental care is central in shaping individual moral values, when the pre-conventional level of humans begins the process of moral development by emphasizing the punishments and rewards given for wrong and right behavior (Kohlberg, 1973). In the process of parenting, a child is likened to a blank sheet that needs to be engraved (Locke, 1690), indicating that upbringing will affect emotional and psychological growth and convincing that it is a basic factor in individual moral development.

Religion shows a positive correlation with the stages of ethical decision making, based on the results of hypothesis testing shows that the process of ethical decision making is quite different based on religion. This gives the result that this analysis supports the third hypothesis. So that based on these results, it shows that religion based on the observance or religiosity of everyone plays a different role in the way accountants view ethical issues and make ethical decisions when in a dilemmatic situation. Previous research provides mixed results. However, this study has results that are consistent with Ogunleye's research, (2015) and inconsistent with Oboh and Omolehinwa, (2022) and Akadakpao & Enofe, (2013). Thus, future research should be able to investigate these assumptions and confirm based on the results of previous studies that have mixed results.

Then, based on the test results, it is enough to prove that the hypothesis that has been formulated can be accepted. Education shows a positive correlation with the stages of ethical decision making, based on the results of hypothesis testing, it shows that the process of making ethical decisions differs based on education. In line with the theory of cognitive moral development, which explains that education has a positive influence on the perspective on ethical decision-making when in a dilemmatic situation (Kohlberg, 1973). A higher level of education will make accountants more sensitive so that they can develop intentions in making ethical decisions. This study has results consistent with the research of Oboh & Omolehinwa, (2022) and Marques and Azevedo-Pereira, (2009) which state that education influences ethical decision-making. In contrast, these results are inconsistent with Choudhury et al. (2012) which found that grade point average (GPA) and education level do not significantly predict business ethical intentions of students in India.

Finally, this study shows no positive correlation between experience variables and ethical decision-making. Based on the tests conducted, ethical decision-making results differ based on experience according to the Kruskal-Wallis test, while showing no difference based on experience according to the Jonckheere-Terpstra test. These results cannot fully support the previously

formulated hypothesis, that professional accountants with longer work experience do not play a much different role in the ethical decision-making process. Cognitive moral development theory states that experience can relate to moral development positively (Kohlberg, 1973). However, based on the findings of this study, it shows that a person's morals that have developed over time are not directly proportional to the way they judge and make decisions. This means that rather than experience in accounting practice in general, experience in dealing with ethical issues and dilemmatic situations may have more to do with the accountant's decision-making ability. The findings on experience variables and ethical decision making are quite diverse, based on research by Oboh and Omolehinwa, (2022) and Ibneatheer et al. (2021) showing consistent results. Meanwhile, the results of research conducted by (Musbah et al., 2016) show that experience has little effect on the ethical decision making of management accountants in Libya.

5. CONCLUSION

Based on the evidence presented in this study, we draw the conclusion that upbringing, religion, and education, are important sociodemographic predictors in the ethical decision-making process of professional accountants when faced with ethical dilemmas. Experience does not have a distinct influence on the ethical decision-making process of professional accountants in Indonesia. Therefore, we assume that a stricter upbringing, religion with a more devout level of religiosity, and higher education can help professional accountants develop their ethical awareness and ethical decision-making process. The evidence from this study can be useful theoretically and practically. There are still few accounting studies that pay attention to upbringing variables, so this analysis will contribute to the development of research literature on ethics in accounting.

Therefore, future studies can consider parenting as an important factor that provides different influences on individuals in thinking and behaving in the workplace when faced with dilemmatic situations. This research is also in line with psychology education, which assumes that every child is seen as a blank

sheet (*tabula rasa*) that requires parents' role in shaping character and thinking. Through the application of a strict level of discipline for every action taken can form good upbringing, so that individuals can be formed according to morals.

Then, this study also shows the contribution of religion in having a different influence on the ethical decision-making of professional accountants. This can show that with the level of religious observance by a person, it can form a mindset that is in accordance with generally accepted morals. In addition, education also shows a contribution to the ethical decision-making process of professional accountants. Then the education process can be improved over time, with evidence that a person's level of education can increase the ability to solve something in an urgent situation.

This study has limitations in sampling, because the data obtained only comes from respondents who work as public accountants. In addition, this study is only limited to sociodemographic variables in examining variables that can influence an accountant's ethical decision-making. Therefore, the data search process should target the accountant profession in general in Indonesia. Future research is expected to expand the research with other variables, such as *bonus* plans and political conditions so the research results have a broader scope. Through this research, it can provide an overview for further research related to sociodemographic variables, especially the upbringing on ethical decision-making of professional accountants, which still gets very little attention in research.

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