



An Analysis of Factors Affecting the Professionalism of Public Accountants: Perceptions of Accounting Students (Survey of Accounting Study Program Students)

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ABSTRACT: The profession should pay more attention to the professional ethics and morals that form the basis of how they do their work. The accountant must fully adhere to a set of moral and ethical standards because they are crucial for the execution of their task. This study attempts to ascertain accounting students' perceptions of how they comprehend the Financial Accounting Standards (SAK) and Moral Ethics of Professional Public Accountants (SPAP) on the Professionalism of Public Accountants. In order for all members of the profession to carry out their duties to the best standards possible, it is intended that the results of this study would reveal the respondents' level of moral ethics comprehension. The population in this study consisted of 98 accounting students who had undergone auditing/auditing accounting courses, 50 from the economics faculty of the Unisri Accounting study program and 48 from the economics faculty of the accounting study program at Muhammadiyah University of Surakarta. While the sampling approach utilized is judgment sampling or taking research samples based on considerations, such as students who have attended auditing courses. According to the panel's findings, students from the economics department specializing in accounting believe that moral and ethical forces influence the professionalism of public accountants in carrying out their profession. However, ethics and morality are not sufficient in and of itself; they must be combined with good comprehension, competence, and accountability in understanding public accounting professional standards (SPAP) and financial accounting standards (SAK). It is proved that ethics and morals affect the professionalism of public accountants with a significance value of 0.41, while the understanding of public accounting professional standards has effect on the variable of public accounting professionalism with a significance value of 0.36 and the variable of understanding of financial accounting standards on the professionalism of public accountants with a significance value of 0.14. Thus, simultaneously, it shows that these three variables have an effect on the professionalism of public accountants.

KEYWORDS: Perception, Moral Ethics, Professional Standards of Public Accountants and Financial Accounting Standards, Professionalism, Public Accountants

INTRODUCTION

Public accounting refers to a business that provides accounting services to other firms. Public accountants provide accounting expertise, auditing, and tax services to their clients. Growing public confidence in business operations and performance calls for the services of public accountants. Public accountants are still expected to be able to assure the public that the company under audit conducts its accounting procedure in accordance with generally accepted standards and that it is correct. Currently, public accountants audit businesses that do not go public. As a result, the conduct standard that governs the connection between accountants and clients, between accountants and their colleagues, and between the profession and society is the code of ethics and morality of accountants. In other words, the code of ethics for accountants governs how they practice their profession. Each member is required to uphold objectivity and honesty in the performance of their duties, according to the Indonesian Accountant Code of Ethics. That an accountant will act honestly, decisively, and without pretense if he maintains integrity; similarly, if he maintains objectivity, he will act fairly without being swayed by pressure from specific parties or his own interests (Sihwaoeni and Gudono, 1998). If every accountant had the necessary skills, understanding, and application of ethics in his professional activity, this shouldn't be necessary (Ludigdo and Machfoudz, 1998). The setting in which a professional operates has a significant impact on his capacity to comprehend ethical dilemmas and to show ethical awareness. Additionally, it shows that there are still discrepancies in how accountants see a code of ethics that they have developed by using the situations or issues mentioned above. According to Sudibyo



(1995), the world of accounting education also has a significant impact on the moral conduct of accountants. In order to create a code of ethics, it is necessary to consult students who are aspiring accountants about their ideas.

The profession should pay more attention to the professional ethics and morals that form the basis of how they do their work. The accountant must fully adhere to a set of moral and ethical standards because they are crucial for the execution of their task. The profession of accounting has its own set of standards of ethics. In addition to serving the needs of users and fostering greater user trust in the accounting profession, the code of ethics, which is a collection of moral principles or ideals, can also be seen of as a guideline for moral behavior for a certain group in society. Therefore, by developing a code of ethics, professional organizations have attempted to uphold the integrity of the profession. Referring to this, it can be seen that accountants are anticipated to be able to handle a variety of demands.

A behavioral standard known as the accountant's code of ethics governs interactions between accountants and their clients, colleagues, and the broader community. In other words, the code of ethics for accountants governs how they practice their profession. Therefore, in Indonesia, in carrying out professional actions in conducting audits, there are guidelines for public accountants in carrying out their profession, namely the Professional Standards of Public Accountants (SPAP) and Financial Accounting Standards (SAK). This is stated in one of the articles of the Indonesian Accountant Code of Ethics. Accounting procedures are particular actions taken to put standards into practice, whereas accounting standards are rules or principles that regulate accounting treatment in the preparation of financial statements for the purpose of reporting to users of financial statements (Mardiasmo, 2004: 148). As stated by (Sofyan Safri Harahap, 2003: 132). Conventions, rules, and processes that have been established and approved by official entities at a certain time are considered to be accounting standards. This standard is an agreement on how to record financial statements' financial resources, liabilities, capital, results, costs, and changes thereto.

Accounting standards are required to guarantee uniformity in financial reporting, it may be concluded based on our understanding of them. Lack of sufficient accounting standards will have detrimental effects, including inconsistent financial reporting, difficult audits, and low reliability and objectivity of the information supplied. A significant issue for accounting practice, the accounting profession, and interested parties is the process of developing professional standards for public accountants. Setting a professional standard could be advantageous to one party while being harmful to another. Finding the optimal method for establishing the consistency of public accounting professionals' professional standards is crucial for the acceptance of the public accounting profession by interested parties and for the advancement of accounting itself.

Setting professional standards for public accountants requires taking into account a number of factors, including but not limited to: For the benefit of all information consumers, standards provide advice on the data that must be included in the statement of financial condition, performance, and activities of an organization. When using their experience and integrity to audit an organization's reports and prove their reasonableness, auditors can use the standards' principles and rules of action, which allow for careful and independent examination. The standard offers recommendations for the data set that must be presented in relation to several variables that should be taken into account in the areas of taxation, regulation, planning, and economic regulation, as well as boosting economic efficiency and other social goals. Standards establish crucial theories and principles for everyone involved in the accounting field (Mardiasmo, 2004: 149)

LITERATURE REVIEW

Professional Standards of Public Accountants (abbreviated SPAP)

In Indonesia, public accountants are required to abide by the Professional Standards for Public Accountants (abbreviated as SPAP), which is a codification of different technical standard declarations. The Indonesian Institute of Certified Public Accountants' Board of Professional Standards of Public Accountants issues SPAP (DSPAP IAPI). The auditing, attestation, accounting, and review processes are all governed by the SPAP. IAPI-prepared audit standards are specifically used to manage SPAP quality control. The Indonesian Institute of Accountants' Professional Standards Board of Public Accountants creates SPAP. The Auditing Standards, Attestation Standards, Accounting and Review Services Standards, Consulting Services Standards, and Quality Control Standards are the six standards that make up the Professional Standards of Public Accountants.

Financial Accounting Standards (SAK)

Financial accounting standards are defined rules or principals governing the accounting of economic transactions. They are usually issued by a country's own accounting standards board or similar neutral organization. One of the main objectives of accounting



standards is to facilitate the comparability of financial statements across companies. Financial Accounting Standards (SAK) are Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK), which are guidelines for entities under its control and are published by the Standards Board of the Indonesian Institute of Accountants (DSAK IAI) and the Sharia Standards Board of the Indonesian Institute of Accountants (DSAS IAI). International Financial Reporting Standards (IFRS), which go into force on January 1, 2014, will converge with those that apply generally in Indonesia starting on January 1, 2015.

Public Accountant

Public accounting refers to the practice of providing accounting, taxation, audit, and consultancy services to different clients. The clients can be individuals, private firms, government organizations, charitable trusts, and so on. The purpose of providing such services is to ensure transparency and accuracy of the client's financial statements. Understanding Public Accountants: Public Accountant Profession Public accountants, according to Mulyadi (2008: 52), are accountants who work for public accounting firms that offer a range of services that are governed by the Professional Standards of Public Accountants (auditing, attestation, accountants and reviews, and consulting services). Sukrisno Agoes (2008:43) defines public accountants as accountants who are permitted to perform public accounting by the minister of finance or other authorized officials.

Perception

Perception is defined as a direct response (acceptance) to anything in the Indonesian Dictionary (*Kamus Besar Bahasa Indonesia*), or as the process of a person knowing some things through his/ her five senses. The ethical perception of an accounting student will also be quite subjective (personal) and situational because perception of the object or event depends on a space and time frame. As a result, the traits of the person who responds to the stimulus, rather than the type or shape of the stimulus, dictate perception. Perception, according to Stephen P. Robbins and Timothy A. Judge (2008: 175), is the process through which people arrange and interpret their memory impressions in order to give their surroundings meaning. Fred Luthans expresses a more expansive viewpoint (2006: 194). Rakhmat defines perception as the experience of things, events, or relationships that is gained through inference and message interpretation. Alternately, perception is the process by which sensory stimuli are given meaning (sensory stimuli). "Perception is a person's perspective in seeing or experiencing the same object and has varied interpretations of what he sees or experiences," is the definition of perception (Sondang P. Siagan in Heru Riyanto, 2006: 8). The perception of an object or event is dependent on space and time (Hilgard et al., 1985), therefore accounting students' perceptions will also be very situational and subjective (personal).

Hypothesis

From the formulation of the problem above and referring to previous studies, then the hypothesis proposed in this study to be tested empirically are as follows:

- H1: There is a significant influence between Moral Ethics on the Professionalism of Public Accountants.
- H2: There is a significant influence between the Professional Standards of Public Accountants (SPAP) on the Professionalism of Public Accountants.
- H3: There is a significant influence between Financial Accounting Standards (SAK) on the Professionalism of Public Accountants.
- H4: There is a significant influence between the Moral Ethics of Public Accountants Professional Standards (SPAP) and Financial Accounting Standards (SAK) on the Professionalism of Public Accountants simultaneously.

RESEARCH METHODOLOGY

The population in this study consisted of 98 students majoring in accounting who had attended auditing/auditing accounting courses, including 50 students from the economics faculty at Unisri and 48 students from the economics faculty at Muhammadiyah University of Surakarta. While the sampling approach utilized is judgment sampling or taking research samples based on considerations, such as students who have attended auditing courses.

Data collection technique

Data collection techniques used in this study were questionnaires and documentation. Questionnaire technique is intended to obtain primary data, while documentation is to obtain secondary data.



a. Documentation

In this study, the researcher will also use documentation techniques.

b. Questionnaire

By giving respondents a list of questions, a questionnaire is a method of gathering data. The validity and reliability of the data collection tool were initially examined. With the aid of the SPSS software, the reliability test makes use of Cronbach Alpha while the validity test makes use of Pearson Correlation.

DISCUSSION AND DATA ANALYSIS

Validity, Reliability and Classical Assumption Test Results

1) Validity Test Results

A measurement tool's ability to measure what it intends to measure is demonstrated by a validity test. Validity refers to how accurately a method measures what it is intended to measure. If research has high validity, that means it produces results that correspond to real properties, characteristics, and variations in the physical or social world. In this study, Pearson's Product Moment Correlation Analysis is used as the validity test. According to the study's findings, the variables for moral ethics (x1), professional standards of public accountants (x2), financial accounting standards (x3), and professionalism of public accountants (y) all have valid Pearson correlation values.

2) Reliability Test Results

Reliability refers to how consistently a method measures something. If the same result can be consistently achieved by using the same methods under the same circumstances, the measurement is considered reliable. The Cronbach Alpha value was employed as the reliability test for the study's questionnaire. According to the study's findings, the variables for moral ethics (x1), professional standards of public accountants (x2), financial accounting standards (x3), and professionalism of public accountants (y) all have reliable Pearson correlation values.

3) Classic assumption test

a) Multicollinearity Test

There shouldn't be any association between the independent variables in a suitable regression model. Multicollinearity is a statistical concept where several independent variables in a model are correlated. Two variables are considered to be perfectly collinear if their correlation coefficient is ± 1.0 . Multicollinearity among independent variables will result in less reliable statistical inferences. According to Ghazali (2005: 92), the rules for a regression model devoid of multicollinearity are as follows: having a Tolerance value > 0.1 and an Inflation Factor Variance (VIF) 10. The results of data processing show that there is no multicollinearity in moral ethics (x1) Professional Standards of Public Accountants (x2) Financial Accounting Standards (x3) and Professionalism of Public Accountants (y).

b) Autocorrelation Test

Run Test, which determines whether or not the residual data occurs randomly, can be used to do an autocorrelation test. The Run Test results showed no autocorrelation after dropping some data, specifically data number: 12, 13, 19, 20, 26, 33, 48, 49, 60, 73, and 87.

c) Heteroscedasticity Test

The existence of heteroscedasticity is a major concern in regression analysis and the analysis of variance, as it invalidates statistical tests of significance that assume that the modelling errors all have the same variance. The Glejser test was used to test heteroscedasticity, and its significance was determined at the 5% confidence level. There is no heteroscedasticity if the significance value is greater than 0.05. If the significance value is 0.05, however, heteroscedasticity arises. According to the findings of this study, there is no heteroscedasticity.

d) Normality test

A good regression model is data that is normally distributed or close to normal. In this study, the normality test used the Kolmogorof-Smirnov (K-S) non-parametric statistical test. Normality test results show that the data is normally distributed.

Hypothesis testing

1) Multiple Linear Regression Analysis



This analysis is used to determine the effect of the independent variables (moral ethics, SPAP, and SKA on the professionalism of public accountants.

2) t-test

The hypothesis is tested using the t test. The t-test is used to determine if one independent variable (independent) has an effect on the dependent variable. According to the study's findings, there is a considerable effect of Moral Ethics on the Professionalism of Public Accountants, as well as an influence between Professional Standards of Public Accountants (SPAP) and Financial Accounting Standards (SAK) on the Professionalism of Public Accountants. While the coefficient of determination or contribution of the factors analyzed was 26%, the other variables not studied were 74%. The ethical and moral elements have the greatest influence on the professionalism of public accountants. The public accounting profession is significant because the company's financial statements must be audited by a public accountant because the financial statements presented may contain inaccuracies, either purposefully or accidentally. If there is concern about the level of authenticity in the financial statements, it will lead to public skepticism, which can weaken public confidence in the profile of public support. Because of the high level of trust placed in this public accountant by interested parties, it is essential for a public accountant to comprehend and follow the professional code of ethics. Meanwhile, the code of ethics governs public accountants' behavior or ethics in carrying out their jobs effectively in order to attain high audit quality. High audit quality is critical since it is anticipated to create relevant and credible financial reports that will later serve as the basis for decision making for all interested parties. When the audit quality is good, the results are financial statements that are visible, reliable, and in conformity with the applicable SAK (Financial Accounting Standards). This will naturally raise public trust and can improve the company's financial success, which readers of financial statements can see later on in the resultant financial statements. This study's contribution demonstrates how crucial SPAP and SAK are to a public accountant's ability to practice his profession. The public accounting profession as a whole will suffer in the future if these principles are not seriously followed, although this was not anticipated.

CONCLUSION

According to the panel's findings, students from the economics department specializing in accounting believe that moral and ethical forces influence the professionalism of public accountants in carrying out their profession. However, ethics and morals must be combined with good comprehension, competence, and accountability in understanding public accounting professional standards (SPAP) and financial accounting standards (SAK). It is proved that ethics and morals affect the professionalism of public accountants with a significance value of 0.41, while the understanding of public accounting professional standards has effect on the variable of public accounting professionalism with a significance value of 0.36 and the variable of understanding of financial accounting standards has effect on the professionalism of public accountants with a significance value of 0.14. Thus, simultaneously, these three variables affect the professionalism of public accountants. Public accountants must always uphold their integrity and professionalism through the consistent and consistent application of standards since the public accounting profession plays a significant role in Indonesian company. Public accounting professional standards (SPAP) and financial accounting standards are employed (SAK). The application of standards and the public accountants' code of ethics are inseparable. The public accountant must constantly exercise independence and utilize his or her professional judgment in every task (due professional care). Public Accountants and Public Accountants to refrain from dishonorable behaviors including collaborating with clients or hiding fraud that is very harmful to numerous parties. Based on established audit standards, public accountants can maintain the quality of their output and reports. All phases of the audit process carried out by public accountants are governed by the standard. In order for audit standards to have a significant impact on public accountants' work and inspire better, more professional work, as well as increase public confidence in public accounting services, these standards must be very robust.

SUGGESTION

Future researchers can include other factors that can be used to forecast public accountants' professionalism from a different perspective, and public accountants can enhance the professionalism of their job by adhering to laws in SPAP and SAK as much as they can. In order to further the scientific treasures in the field of accounting in particular and in the eyes of auditing colleges, this research can be expanded by involving respondents from accounting educators with the intention of understanding the professionalism of public accountants from different perspectives.



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