

# The Influence of Spirituality and Social Status on the Ethical Perceptions of Accountant

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## ABSTRACT

This study aims to measure and prove that spirituality and social status can affect the ethical perceptions of entrepreneurs. We should understand that humans as social beings are always related to spiritual values, and according to the author, spirituality also influences the views of entrepreneurs. The sample in this study was taken using a data collection method called purposive sampling. The number of samples in the research used was 75 respondents. The data obtained were analyzed using multiple linear regression analysis techniques through SPSS software. The results of the data processing results prove that the influence of these two factors can influence the perceptions of entrepreneurs, and some of them make decisions based on the value of this spirituality.

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## 1. INTRODUCTION

Spirituality is a value that forms the basis of respect for humans. We understand that some groups of humans seem to be very dependent on this value in terms of decision making. Based on this, the researcher is interested in raising this topic in his research. Apart from that, another factor raised in this study is social status. Social status, especially in Asia, is a stratum that is still closely related in social life. Social strata are different from the caste system, social strata are not recorded and are not regulated with certainty. However, social strata still exist today as an identity for certain groups in society. These two factors will be solved by researchers, so that in the future the conclusions in this study can be useful for continuous improvement.

The accounting profession works in accordance with an existing code of ethics. An accountant must behave ethically to maintain integrity and credibility in the accounting field. This is important because the accounting profession is very close to fraud. So far, the ethical violations committed by the accounting profession are increasing by involving accountants and public accountants at the national and international levels. These violations caused the level of public trust in the accounting profession to decrease.

The case was carried out by the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners and Public Accountant Kasner Sirumapea, who is the auditor of the 2018 financial statements of PT Garuda Indonesia Tbk (GIAA). The Ministry of Finance team from the Center for Financial Profession Development (PPPK) stipulates a sanction in the form of a license

suspension for 12 months for Sirumapea Kasner. Kasner committed 3 violations. First, he did not correctly assess the substance of the transaction for accounting treatment activities related to the recognition of receivables and other income at the beginning. Then, Kasner is said to have not fully obtained sufficient and appropriate audit evidence to assess the accuracy of the accounting treatment in accordance with the substance of the transaction from the agreement underlying the transaction, this violates the 500 Auditing Standard. The three public accountants have not considered the facts after the date of the financial statements, as based on considerations of the appropriateness of treatment, this violates Auditing Standard 560.

Accountants are always required to work independently and objectively, so that it is reflected in every task completed. Ethics is very important in the accounting profession so the focus of attention on ethical perceptions has been formed from the start to avoid violating the ethics of the accounting profession. Nomadewi (2012) in Prabowo and Widanaputra (2018) stated that research and outreach regarding ethics to accounting students are very important to do. Student reactions to various cases of reporting fraud in existing finances can be seen from the side of spirituality and socioeconomic status.

Woodbine et. al. (2009) in Nikara and Mimba (2019) state the issue regarding the role of religion and spirituality in a business context increasing attention in recent years. Previous research states that almost all religions and belief systems have rules for all adherents to behave ethically in all aspects of life including business. Weibe and Fleck (1980) in Wati and Sudibyo (2016) find that someone who accepts religion as the main focus of their lives (intrinsically) tends to have a concern for higher moral standards, is disciplined, and is responsible than those who are not religious.

According to Prasastianta (2011) in Pemayun and Budiasih (2018), status Socio-economic provides an overview of a person's position seen from the social aspect and economics, for example income, power and other things. Tend to be more consumptive, unethical and selfish can occur due to good socioeconomic status. Sipayung and Cahyonowati (2015) argue that people who have high socioeconomic status generally do not behave ethically.

## **2. RESEARCH METHOD**

### **2.1 Research Locations**

The research was conducted in Surabaya City.

### **2.2 Data Collection**

The data used in this study used primary data and secondary data described as follows:

- a. Primary data is obtained through direct observation in the field through interviews using questionnaires with data sources. The questionnaire used is a closed questionnaire, namely that the questions and answers have been determined and given a score.
- b. Secondary data is obtained from literature studies in the form of literature, and written sources that have relevance to this research.

### **2.3 Sampling Technique**

This study has several hypotheses that will be analyzed and verified based on the data that has been collected. The hypothesis is:

- H1 : Spirituality has a positive effect on ethical perceptions of Surabaya accountants  
 H2 : Socioeconomic status has a positive effect on ethical perceptions of Surabaya accountants

### **2.4 Data Analysis Techniques**

The analysis method used is a quantitative method.

The research method used is the quantitative method. The independent variables in this study are spirituality and socioeconomic status, while the dependent variable in this study is ethical perception. These variables determined the instrument to be used. The data collection method used was a questionnaire that was distributed to respondents via Google form. The measurement technique used was a Likert scale and a nominal scale.

### 3. RESULTS AND DISCUSSIONS

The number of questionnaires distributed is equivalent to the number of questionnaires returned. None of the questionnaires received through the Google form were defective and were filled in completely by the respondents-, so all of the questionnaires could be processed, namely 145 questionnaires or 100%. The questionnaire consists of a questionnaire consisting of 10 questions consisting of 5 questions for the Surabaya Accountant ethical perception variable (Y), 10 questions for the Spirituality variable (X1), while socioeconomic status (X2) is found in the respondent's identity section of the questionnaire.

The profiles of the respondents in this study were grouped based on the gender of the respondents, the age of respondents, and the monthly income of the 145 respondents studied. The characteristics of the respondents based on gender were 47 male respondents (38.5%) and 75 female respondents (61.5%). Based on the age of the respondents, it shows that the age of fewer than 21 years is 0 people (0%), for respondents aged 21-25 years are 15 people (12.3%), for respondents aged 25-30 years are 55 people (45%), for respondents aged 31-35 years there were 35 people (28.7%), and for respondents aged more than 36 years there were 17 people (14%). Furthermore, based on the monthly income of the respondents, it was shown that respondents with a monthly income of more than IDR 4,000,000 totaled 74 people (60.5%), and respondents with a monthly income of less than IDR 4,000,000 totaled 48 people (39.5%). The results of the descriptive statistical analysis show that the spirituality variable (X1) has a minimum score of 20 and a maximum score of 50, and an average score of 51.78 with a standard deviation of 5.06. The gender variable (X2) has a minimum score of 0 and a maximum score of 1, an average score of 0.67 with a standard deviation of 0.47., and an average score of 0.61 with a standard deviation of 1.03. The accounting student ethical perception variable (Y) has a minimum score of 16 and a maximum score of 25, and an average score of 21.21 with a standard deviation of 1.17.

**Table 1.** One-Sample Kolgomorov-Smirnov Test

Source: Processed Data (2023)

|                 | <i>Unstandardized Residual</i> |
|-----------------|--------------------------------|
| N               | 176                            |
| Test Statistic  | 0,097                          |
| Sig. (2-tailed) | 0,158                          |

The Effect of Spirituality Against Ethical Perceptions of Accountants, the results of testing the first hypothesis regarding the influence of the love of money on students' ethical perceptions of accounting show the value of the coefficient regression 0.479 with a significance value t-test of 0.067. The first hypotheses in this study were accepted. Matter this shows that spirituality effect on ethical perceptions of accountants. If spirituality the higher, then the ethical perception of the accountant is getting lower. Based the results of the research shows that spirituality positive effect on the ethical perceptions of accountants. It means Someone who has a tendency to have a high level of spirituality high unethical behavior,

Participating empirical studies support the findings of this study are results of research conducted by Aprianti (2016), who found that love of money has an effect significantly on the ethical perceptions of accountants. In line with that, the results of Lestari's research (2019) found that the love of money has a negative effect on students' ethical perceptions of accountancy.

Effect of Socioeconomic Status Against Student Ethical Perceptions Accountancy Results of testing the third hypothesis regarding the influence of socioeconomic status on students' ethical perceptions accounting shows the value of the coefficient regression -0.831 with a significance value t test of 0.004. Hence, the hypothesis of all three in this study was accepted. This matter indicates that socioeconomic status negative effect on ethical perceptions of accountants. If social status the higher the economic, then the ethical perception of accountants is getting lower. Based on the results of the research shows that social status in the economy has a negative effect on the ethical perceptions of accountants. It means The higher the socioeconomic status, the further lowers his ethical perception. Conversely, the lower the social status the economy is improving ethical perception. If someone has a high social status then the person tends to want bigger money

and have consumptive behavior. Someone of status high social status can be inclined to a perception with a value above average and more concerned with themselves as well as the social environment belonging to the middle social caste to the top. The results of this study are in accordance with the opinion of Sipayung (2015), social status economics is a view of a person's size at the time of determining the economy, employment, income, and membership in an association society. This is related to the ethical behavior of people with social status high economies who tend to behave unethically. Participating empirical studies support the findings of this study are results of research conducted by Aprianti (2016), which states that have socioeconomic status significant influence on the ethical perceptions of accountants. Results research has shown the same Saputri (2018), who found that socioeconomic background related to ethical perceptions of Accountants. Along with that, the results of Munawaroh's research (2020), state that socioeconomic status negative effect on the ethical perceptions of the accountant.

#### 4. CONCLUSION

Based on research that has been done and observations of the work environment of accountants, it can be concluded that spirituality and social class influence ethical perceptions. Accountants will tend to work according to regulations and codes of ethics if spiritual values are instilled and recognition related to the social strata they have. the researcher found the fact that these two things are actually not sought by accountants, but arise because of the process of activities and work carried out by an accountant.

the advice given by the author to accountants, that all work definitely has risks and threats to do not comply with the code of ethics. that's where an accountant is required to run in accordance with professional association regulations and government regulations. a good accountant is when he can survive in an independent and objective attitude, regardless of all the temptations that are in sight. The value of spirituality and social status is also a support for the level of professionalism of an accountant.

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