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PERSONAL VALUES, RELIGIOSITY, AND ETHICAL BEHAVIOR: A STUDY AMONG ACCOUNTING STUDENTS IN INDONESIA

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ABSTRACT

This study examines how personal values and religiosity relate to the ethical behavior of undergraduate accounting students in Indonesia. Personal values are conceptualized through Schwartz's (2017) refined value theory, which organizes individual values into four higher-order values, namely Openness to Change, Self-Enhancement, Conservation, and Self-Transcendence, with gender and ethics training as control variables. Ethical behavior is measured using the instrument of Akaah and Lund (1994), in which higher scores indicate a greater likelihood of unethical conduct. Data were collected through an online questionnaire, yielding 152 valid responses, and analyzed using partial least squares structural equation modeling. Self-Enhancement is positively and significantly associated with unethical conduct and emerges as the strongest predictor, while Self-Transcendence is negatively and significantly associated with it. Openness to Change, Conservation, and religiosity show no significant association, and among the control variables only gender is significant, with female students displaying a lower tendency toward unethical conduct. The model explains 28.6 percent of the variance in ethical behavior. The non-significance of Conservation is interpreted through the normative pressure mechanism of Bardi and Schwartz (2003), whereby the near-uniform internalization of conformity values in a collectivistic society narrows the between-person variation required for the construct to discriminate. The findings suggest that ethics education would benefit from a value-based rather than a purely rule-based approach.

Keywords: *personal values; religiosity; ethical behavior; accounting students; Schwartz's value theory*

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NILAI PERSONAL, RELIGIUSITAS, DAN PERILAKU ETIS: STUDI PADA MAHASISWA AKUNTANSI DI INDONESIA

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INTISARI

Penelitian ini menguji keterkaitan antara nilai personal dan religiusitas dengan perilaku etis mahasiswa program sarjana akuntansi di Indonesia. Nilai personal dikonseptualisasikan melalui teori nilai Schwartz (2017) yang mengelompokkan nilai individu ke dalam empat nilai tingkat tinggi, yaitu Openness to Change, Self Enhancement, Conservation, dan Self-Transcendence, dengan gender dan pelatihan etika sebagai variabel kontrol. Perilaku etis diukur menggunakan instrumen Akaah dan Lund (1994), yang mana skor yang lebih tinggi menunjukkan kecenderungan yang lebih besar untuk berperilaku tidak etis. Data dikumpulkan melalui kuesioner daring dengan 152 respons valid dan dianalisis menggunakan partial least squares structural equation modeling. Self-Enhancement berhubungan positif dan signifikan dengan perilaku tidak etis serta menjadi prediktor terkuat, sedangkan Self-Transcendence berhubungan negatif dan signifikan. Openness to Change, Conservation, dan religiusitas tidak menunjukkan hubungan yang signifikan, dan pada variabel kontrol hanya gender yang berpengaruh signifikan dengan mahasiswa perempuan menunjukkan kecenderungan perilaku tidak etis yang lebih rendah. Model menjelaskan 28,6 persen variasi perilaku etis. Ketidaksignifikanan Conservation dijelaskan melalui mekanisme tekanan normatif Bardi dan Schwartz (2003), yaitu internalisasi nilai konformitas yang hampir seragam pada masyarakat kolektivistik mempersempit variasi antarindividu yang dibutuhkan agar konstruk tersebut mampu membedakan perilaku. Temuan ini mengindikasikan bahwa pendidikan etika perlu bergeser dari pendekatan berbasis aturan menuju pendekatan berbasis nilai.

Kata kunci: *nilai personal; religiusitas; perilaku etis; mahasiswa akuntansi; teori nilai Schwartz*