

Table of Contents

TITLE	I
THESIS DEFENCE DECLARATION.....	II
RATIFICATION PAGE.....	III
THESIS AUTHENTICITY STATEMENT	IV
ACKNOWLEDGEMENT.....	V
TABLE OF CONTENTS.....	VII
LIST OF APPENDICES.....	IX
LIST OF TABLE	X
ABSTRACT.....	XI
INTISARI.....	XII
CHAPTER I	1
1.1. BACKGROUND	1
1.2. PROBLEM FORMULATION	8
1.3. RESEARCH QUESTION	10
1.4. OBJECTIVE OF RESEARCH.....	11
1.5. RESEARCH SCOPE	12
1.6. RESEARCH METHOD	13
1.7. EXPECTED RESULT	13
1.8. RESEARCH CONTRIBUTION	14
1.9. SYSTEMATIC WRITING.....	16
CHAPTER II.....	18
2.1. UNDERLYING THEORY	18
2.1.1. Ethics Education.....	18
2.1.2. Rest's Four Component Model	21
2.1.3. Jones's Moral Intensity	22
2.1.4. Earnings Management.....	23
2.2. HYPOTHESIS DEVELOPMENT	25
2.2.1. Ethics Education and Moral Intensity	25
2.2.2. Ethics Education and Moral Sensitivity	26
2.2.3. Ethics Education and Moral Judgment.....	27
2.2.4. Ethics Education and Moral Intention.....	29
2.3. RESEARCH MODEL.....	31
CHAPTER III	34
3.1. RESEARCH DESIGN	34
3.2. POPULATION AND PROCEDURE OF SAMPLING	34
3.3. DATA COLLECTION METHOD.....	35
3.4. OPERATIONAL DEFINITION AND RESEARCH VARIABLES	36
3.5. INSTRUMENT TESTING	38

3.5.1. Reliability Test	38
3.5.2. Validity Test.....	38
3.5.3. Descriptive Statistics	39
3.5.4. Data Analysis Tool.....	39
CHAPTER IV	40
4.1. RESPONDENT PROFILE RESULTS.....	41
4.1.1. Characteristics based on Batch.....	41
4.1.2. Characteristics based on Gender	42
4.2. INSTRUMENT TEST RESULTS	42
4.2.1. Validity Test.....	42
4.2.2. Reliability Test	43
4.3. DESCRIPTIVE STATISTICS.....	44
4.4. HYPOTHESES TEST RESULTS AND DISCUSSION	45
4.4.1.Ethics education has an influence on the level of moral intensity related to earnings management	46
4.4.2.Ethics education has a positive effect on the level of moral sensitivity in identifying ethical problem related with earnings management.....	48
4.4.3.Ethics education has a positive effect on the level of moral judgment in evaluating an ethical problem related with earnings management.....	50
4.4.4.Ethics education influences moral intention to report earnings management..	51
CHAPTER V	54
5.1. SUMMARY AND CONCLUSIONS	54
5.2. RESEARCH LIMITATION	55
5.3. RECOMMENDATIONS.....	56
REFERENCES	57

List of Appendices

APPENDIX 1	64
APPENDIX 2	69
APPENDIX 3.....	74
APPENDIX 4.....	77
APPENDIX 5.....	88

List of Table

3.1 Table of research sample quota set for each target group.....	35
4.1 Table of data collection result.....	40
4.2 Table of characteristics based on Batch.....	41
4.3 Table of characteristics based on Gender.....	42
4.4 Table of validity test result.....	43
4.5 Table of reliability test result.....	44
4.6 Table of descriptive statistics of the dependent variable.....	44
4.7 Table of hypotheses test results with independent sample t-test for moral intensity variables.....	47
4.8 Table of hypotheses test results with independent sample t-test for variable moral sensitivity.....	49
4.9 Table of hypotheses test results with independent sample t-test for moral judgment variable.....	50
4.10 Table of hypotheses test results with independent sample t-test for variable moral intention.....	52