ACCOUNTING STUDENTS'
ACADEMIC PERFORMANCE AND ITS EFFECTS ON PERCEPTION OF
UNETHICAL WORK BEHAVIOR

THESIS

**Presented as Partial Fulfillment of the Requirements
to Obtain the Bachelor Degree in Accounting Department**

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A BACHELOR DEGREE THESIS

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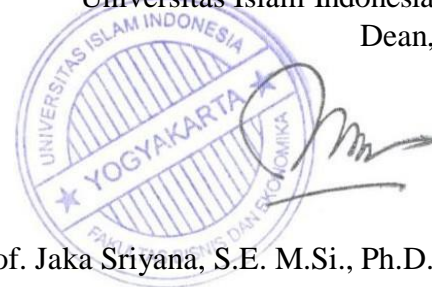
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DECLARATION OF AUTHENTICITY

Hereby I declare that the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor I have presented someone else's words, idea, or expectations without any acknowledgements. All quotations are listed in reference of the thesis. If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, April 7th 2022

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iv

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Assalamu'alaikum Warahmatullahi Wabarakaatuh

Alhamdulillah, all praise as deep as gratitude belongs only to Allah SWT, for the abundance of His grace and blessing, which this soul cannot count, the author finally finish this thesis entitled" **Accounting Students' Academic Performance and Its Effects on Perception of Unethical Work Behavior**".

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Nisfiatur Ramdliyah

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDICES

ABSTRACT

This study has an objective to analyze the effect of accounting students' academic performance on GPA, ethics courses, and religion subjects on perception of unethical work behavior. The chosen population in this study is accounting students of Faculty of Business and Economics, Universitas Islam Indonesia. Samples were determined by using purposive sampling method, those are the students who had studied ethics courses (Islamic Economics and Finance, Business and Professional Ethics, and Sharia Entrepreneurships) as well as religion courses (Islam for Scholar and *Islam Rahmatan lil 'Alamin*). 94 respondents were taken that comprised of 49 accounting students of 2017 and 45 accounting students from the year 2018 and 2019. The results of this study show that academic performance of students in GPA, ethics, and religion courses had negative effect on unethical work behavior perception. Meanwhile, junior accounting students perceived unethical work behavior differently compared to senior accounting students.

Keywords: *academic performance, grade point average, ethics subjects, religion subjects, seniority, unethical work behavior perception*

CHAPTER I
INTRODUCTION

1.1.Research Background

Ethics is considered as one of the most important determinants of the companies' successfulness. The relationships between the customers, investors, vendors, stakeholders and all parties also become the factor in business performance which tightly depends on the ethics. Therefore, the issues of moral and ethical standards need to be urgently defined particularly in the workplace. Early scientists have proposed theories about ethics. Many cases related to the unethical problems have received attention from many researchers to study this topic. Barnes et al., (2016) conducted a research of unethical behavior at the work place. Meanwhile Christian & Ellis (2011) observed the workplace and interpersonal deviance as well as theft and fraud in the business world. Welsh et al., (2014) studied the deceptive behavior and unethical decision making in the workplace.

In the work-life of business world, unethical practice may lead to the corporate scandals even the corruptions. Over the last few decades, there have been many reports and media revealing the unethical business practices. For example, one of the most phenomenal scandals of all the time is the Enron Corp. case that happened in early twenty-first century. Enron manipulated its balance sheet and violated accounting standards by removing additional debts for a seemingly good company performance (Maccarthy, 2017). It finally leaded to the bankruptcy of

Enron in which the auditors and the CEO of Enron were primarily responsible for the company's crumbling. It is clear that unethical practices can potentially lead to the worse work-life particularly in the business practices.

Consequently, many stakeholders have been stimulated to put deeper concern on the ethical issues within public and private organizations. If the ethics function of company is clashing with the chase of economic visions and profits, the impetus to be ethical would be weaker. Besides organized explorations into the correlation between companies' ethical characteristics and performance, fundamental mechanism are also required to create the momentum of being ethical (Chun et al., 2013). Scandals in an organization make evaluation are not only based on profitability but also based on ethical behaviors that are performed by the employees and management. Furthermore, educational institutions also need to participate in generating ethical students before they enter their the real work-life in the future as the scandals caused by unethical practices do not only take place in the political and business level but also in the educational sector.

In relation to the current students stduying in university level, they are called Gen Z. Understanding personal value of Gen Z can provide crucial information for business managers and researchers to gain ethical characteristics and its impact on their work-life. At this moment, Gen Z who borned between 1997-2013 is incoming the workplace and employers have to be ready for their entrance (Schroth, 2019). This generation is new to the workforce, connected 24 hours a day and also displays a remarkable appetite for work (Sulaiman & Al-Muscati, 2017). Gen Z is also

considered to be the agent of change in which they are considered to have high egocentric. In the other side, this generation has great self-confidence, open-minded, and well-balanced. In reality, Indonesia is dominated by the productive age in which the Gen Z particularly has big role to the development of this nation. Based on the census that was conducted in 2020 by the government, the population of Indonesia is dominated by the Gen Z, that is 27.94%. As a result, it is urgent to comprehend this group as Gen Z are the future leaders particularly in the business sectors and this generations are aging into the workforce.

The concept of ethics is considered to be critical foundation in all sectors including in the education level and business level. A number of criminal cases tends to increase in public and private sector in which it is interrelated to the imperfect understanding of ethical practices. Stakeholders and all parties in any sectors start to be concerned with ethics. In educational institution, the course of Business Ethics is introduced to students. Therefore, universities have been considered to be primary sector to teach and train students in which they are the future decision makers to improve the comprehending on the fundamental business ethics (Sigurjonsson et al., 2015). In fact, the concept of the business ethics is questioning due to the increase of crimes both in public and private sectors in which it leads to the degradation and recession in the global economy (Michaelson, 2010).

In fact, several studies have found that the unethical behavior can impact the ethics in the workplace. According to Mulisa (2016), "students who act unethically and do not value academic integrity at college might not respect the integrity of their

upcoming professional and jobs". Therefore, it shows that the students who commit unethical behaviors in academic settings potentially will do the same in the future workplace. It also implies the unethical behavior in the academic settings may endanger moral values and lead to unethical behaviors. It is surely a critical problem because the business students hold the main role as the business leaders in the future.

Prior studies investigated factors which influence the work life behaviors. Velasco & Chavez (2018) investigated the work ethics in the higher institutions context and how it was bent by gender and study courses. This study also defined the study hours, academic attainment, and workload interrelates with the diverse dimension of work ethics. This study seems to relate individuals' behavior and its implications to their work-life practices. Even though the students might not work officially but the academic setting train them to involve in organized and work-life activities.

Twenge & Campbell (2008) in their research found that millennial generations demonstrate upper self-esteem, self-admiration, and depression. It revealed that this generation tended to have lesser necessity for social endorsement, and and tend to have more external locus of control. The psychological differences among generations could have big impacts on the workplace behavior.

In the other side, religion is the foundation in shaping the attitude and ethics of individuals. Therefore, religion assistance can guide individuals to the course of actions based on the values and principles. Several studies have used ethics and religiosity as a guidance to predict the attitude of individuals, such as unethical

4

behavior in the workplace. The research that was conducted by Yaseen et al., (2015) found that the works ethics could influence the commitment of Jordanian Islamic bank managers. It was because the managers and heads of departments perceived work as worship. Therefore, they had strong work commitment toward their organizations.

However, committing unethical behavior among students has been viewed as common in Indonesia. Many people seem still tolerate unethical behavior in the academic institution that have effects on amoral work behavior. They believe that cheating, plagiarizing, and other forms of fabrications in academic setting do not provide unfavorable effect since the actions performed is perceived as a victimless crime.

Understanding the way the students think and finding out the main influences of committing unethical behavior are expected to assist the educators as well as managers in minimizing the behavior. Moreover, this way can guide the educators to evaluate the effectiveness of the academic settings. Prior studies revealed the reasons of why students ignore academic integrity; it is because the sanctions placed by faculty as a consequence of committing the behavior are not perceived to have severe effects (McCabe et al., 2001). Therefore, the students tend to disobey the consequences and keep committing the behavior.

Thus, the author is interested in conducting this research study due to prevalent unethical behavior in business practices and work place. In spite of many factors mentioned before, this research is intended to focus on the impact of

individual factors on students' unethical work behavior perception. The researcher will measure individual factors represented by students' average grade as well as their academic performance in selected courses. It would be interesting to see whether ethic values implemented in compulsory business courses in the curriculum promote integrity and ethics in the business and workplace and whether it spurs the students to occupy in the unethical behavior of the work-life. Moreover, there are few studies that compare the perceived ethical concern among accounting students. Therefore, the researcher is interested in finding out whether there is difference of perceived unethical work behavior between junior and senior accounting students.

1.2. Research Problem

This research discusses following problems:

1. Does the academic performance in GPA affect negatively the students' unethical work behavior perception?

2. Does the academic performance of ethics courses affect negatively students' unethical work behavior perception?

3. Does the academic performance of religion courses affect negatively students' unethical work behavior perception?

4. Do the junior accounting students perceive differently the unethical work behavior compared to those of the senior students?

1.3. Limitation of Research Area

The researcher limits the study to "The Effects of Academic Performance of Accounting Students on Unethical Work Behavior Perceptions". In this research, the

primary constraint for the researcher is the limitation of time. Therefore, the researcher will only include research participants which consist of accounting students of the Faculty of Business and Economics in Universitas Islam Indonesia. Also, the researcher only focuses on the individual factors which are students' academic performance in determining the perceived unethical work behavior.

1.4. Research Objectives

The objectives of this research are:

1. To test whether the academic performance in Grade Point Average (GPA) affects negatively the unethical work behavior perception of accounting students of Universitas Islam Indonesia.

2. To investigate whether the academic performance in ethics subjects affects negatively the unethical work behavior perception of accounting students of Universitas Islam Indonesia.

3. To test whether the academic performance in religion subjects affects negatively the unethical work behavior perception of accounting students of Universitas Islam Indonesia.

4. To test whether junior accounting students have different unethical work behavior perception compared to senior accounting students of Universitas Islam Indonesia.

1.5. Research Contributions

1. Theoretical Contribution

    This study would make contribution to the academic sector. Educators may take advantage of the research findings for dealing with unethical behaviors. People may gain knowledge of the effects of ethical concern among Gen Z toward the work life as well as insights of perceived unethical behavior and its impacts on work-life in the future.

2. Practical Contribution

    This research study provides benefits practically. Managers may utilize the research findings in decision-making process for analyzing the young people's ethic perception and their work ethics which might affect job performance in the workplace. This finding can be a reference and additional information especially regarding the information of the ethical concerns of Gen Z as well as their perceived ethical behavior in which they are the majority in the workplace.

1.6. Systematics of Writing

This study comprised of 5 parts. The detail of each part is as follow:

Chapter I: INTRODUCTION

This part covered the background of study, research problem and formulation, limitation of research area, research purposes, research contributions, then followed by the systematics of writing that contained narrative of the material reviewed in every chapter.

Chapter II: REVIEW OF RELATED LITERATURE

The second chapter explained the review of related literature that comprised of theories, prior research and results as well as the development of hypothesis.

Chapter III: RESEARCH METHOD

This chapter revealed the research type, subjects of research, data collection methods, variables of research, and data analysis technique.

Chapter IV: DATA ANALYSIS AND DISCUSSIONS

This chapter covers the result of findings and discussion related to study analysis.

Chapter V: CONCLUSIONS AND RECOMMENDATIONS

The last chapter presented conclusion of the research results, limitations, as well as recommendations for future researches.

CHAPTER II
THEORETICAL REVIEW

2.1. Theoretical Framework

2.1.1. Theory of Ethics

The word of ethics is originated from the Greek "ethos" interpreted as the distinctive spirit of philosophy, era, or group as established in its faith and ambition. Meanwhile Oxford dictionary describes ethics as principles of morals that direct individuals' behavior. It means that ethics is actually related to the acceptable and unacceptable behavior within the society. A philosopher, Nel Noddings defines ethical relativism as the principles which include concepts of the good and the right in certain communities. A right thing in a community may be a problem of indifferences or even immoral in another (Allazzam, 2015). Therefore, ethics is not only simply concerned with what is morally good and bad, but it is also applied to the good culture and custom shaped in the society based on the morally good and right.

To live within a society, a system that regulates on how humans should interact is urgently required. Most powerful codes of ethics are challenging reactions to foremost disruptions, particularly the scandals of medical and behavioral research. Such interruptions re-questions the accountability, belief and organizational lawfulness, and thus appeal for systematization of new social and governmental procedures (Metcalfe, 2014). Solid ethical culture is urgently required to create strong ethical conduct in communities. Appreciating good conduct can create ethical culture

to stand on the stronger ground. Ethical behavior of employees is largely determined by the extent on the way they perceived on the institutional rules. If they perceive that the rules of the organization are fair and reasonable, the employees are encouraged to work ethically. If they perceive the organizational policies as unfair, they incline to act unethically based on what they consider is precise thing to do (Uday et al., 2012). Therefore, the ethics of organization and within society depends on the system they adhere in which it is shaped based on the culture and legacy.

Islamic ethics is interconnected to aspects in Qur'an and Hadith, namely Iman, Islam, Ihsan, and Taqwa (Siddiqui, 1997). Egyptian scholar, Al Qaradawi revealed that ethics cover all aspects of life while Al Ghazali considered ethics highly depends on the ability of person. Mohammed (2011) defined ethics as moral values are based on the Islamic source (Al-Aidaros et al., 2013). Qur'an brings up good deeds of ethics constantly, for instance such as treating parents in a good way, being kind to families, friends, and neighbors; caring for orphans and the needy; maintaining integrity; purifying intentions, and, keeping promises (Aman, 2020). As a result, in Islam ethics is comprehensively defined, in which it does not only regulate its relationship with humans, but it primarily guides the people to interact with God. When Muslims obey the ethical principles based on God's guidance they surely will have good manners as well for their ethics. Inclusive perception related to ethical issues is applied in Islam because the lawmaker for all systems, that includes the ethical system, is Allah who knows everything and the best for His creatures.

2.1.2. Theory of Planned Behavior

Theory of perceived behavior (TPB) is a modified model of theory of reasoned action (TRA). According to TRA, approach on behavior and subjective norms have effects on the behavioral intentions. The issue with TRA was that it is best applied when the behavior being studied is under volitional control, where the behavior of people is influenced by its intention to do so. Therefore, it was predicted that complications may arise regarding the theory's predictive accuracy when limited control factor influences the behavior (Madden et al., 1992). For example, factors such as barriers or ability to execute the desired behavior. TPB is then developed to improve predictive cogency of the prior theory.

According to Young et al., (1991), TPB theoretically comprises impartial elements of intention. The primary concept of TPB is that individuals' intentions to be involved in a behavior first exist prior to the actual engagement in the behavior (Stone et al., 2009). Factors affecting intention are as follows:

1. Approach on behavior, such as the principle of particular behavior or its aftereffect;

2. Subjective norms, such regulating hope of others concerning the behavior, and

3. Perceived behavioral control, for instance, the perceived adversity or simplicity of performing behavior.

Theory of Perceived Behavior has been commonly applied in several studies related to forecast the performance of behavior and intentions. Ajzen (1991) concludes that the greater attitude and subjective norm completed with respect to the behavior, and

better perceived behavioral control can lead to bigger intention of persons to execute the behavior. Therefore, many researchers believed that TPB is useful in predicting performance of behavior and intention as well as providing individual's possible rationale to perform the behavior.

2.1.3. Perceived

According to Oxford dictionary, the term "perceive" refers to the understanding or thinking of somebody/something in a particular way. When a person has perceived something, it means that the person becomes aware of it. The way of an individual in perceiving something is through the five human's senses. An individual can also use their mind to perceive things. As a result, perceive is a word to describe how to understand or think of something or someone in a particular way.

In relation to perceive, there is a term which refers to perception. Oxford dictionary describes it as a person's idea and principle that brings in on how the individual understands something. According to the research that was conducted by Zilnyk (2011), it demonstrated that principles, ethics, attitude, ideology, and social institutions are primary influences initiating perception assortment. Therefore, it then classified perceptions into considering the similar substantial object or event, perception heterogeneity in verbal behaviors, and perception diversity in nonverbal behaviors to increase the individual's awareness of perception diversity.

Based on the above explanations, perceive is the way an individual understands something, while perception is the individual's conscious understanding

of something. Thus, in this study, Gen Z's perceived unethical behavior is predicted through their perception of unethical work behavior.

2.1.4. Academic Ethics

The ethical issues are continually relevant to business and political level as well as to the educational sector in which it has primary role in shaping the ethic. Gülcan (2015) mentioned in her research that the goal of educational ethics is to enable individuals in making decisions by their independence. The rules might be easily trained, yet it is difficult for people to follow the norms unless the ethics are taught. Thus, it is urgently required to teach ethics primarily in the education sector.

As a result, educational systems involve the ethics subjects to train students. According to ethics code applied in higher institutions, academic ethics is defined as: "moral behavior that is articulated with orientation on the ethical theory expected to direct people hired as professionals in or functioning as staff or students in sectors of education, research, or scholarship (Jordan, 2013)."

However, the concept of academic does not simply refer to the educators within organizations. Delivering excellence education means that educators are concerned to the ethic codes which they carry out their tasks in workplace (Sethy, 2018). It also relies on the subjects or courses learned, as well as the people involved within the education process.

It is very important to apply the academic ethics started from the quality assessment of the academics itself. The faculty members totally constrained to valuing education should start by committing themself to the recognition and

investigation of the values implicitly comprised of the substances, concepts, cases, research and instructive approaches in the arrangement and content of the teaching syllabus (Cragg, 1997). The ethics teaching could not be efficiently carried out by only one person delivering the ethic courses. However, the faculty also needs to integrate ethical values in curriculum and academic policies.

2.1.5. Unethical Academic Behavior's Student

Nowadays unethical behaviors in any sectors are considered to be widespread and common phenomenon. Unethical behavior is described as behavior in and by institutions that are in contradiction of normally admitted ethical norms of behavior (Kaptein, 2011). Individual attitude aspects and immensity of consequences are applied for meaningful effects on unethical behavior intentions (Nga & Lum, 2013). The unethical behavior issues can take place in any sectors so that anyone regardless of their social class level can be involved in such issues.

Many studies have proved that unethical behavior is displayed by students. Unethical behavior that is displayed by students in higher institutions that includes cheating and plagiarism has deteriorated the integrity character in education (Jena & Sihotang, 2015). Similarly, Lorga et al., (2013) found that unethical behavior such as cheating in exams and assignments; improper use of sources; the quasi-error, the understated falsification and the rough manipulation, plagiarism, copying on a test, sharing notes in tests, collaborating in completing an individual work, or being dishonest of the motives for submitting the assignments past the deadline to the

teachers. All of these dishonesty behaviors perceived as unethical in which they violate the accepted norms within the society and institutions.

Despite earning good grades, the unethical behavior conducted in academics can worst influence the future work-life. The unethical behavior of students can badly affect their ability, prospect occupation and behavior in their professional employment in the future (Dömeová & Jindrová, 2013). Unethical behavior issue is quite frequent even it has been considered as growing concern. For instance, Lorga et al., (2013) proved that over 70% students practiced unethical behaviors. Cojuharenco & Shteynberg (2011) found that undergraduates inclined to involve in unethical behavior of consequence to the university life. The self-disclose engagement in previous academic misconduct at the high school is strongly related to the self-disclosed involvement in current deceit behavior at the university and workplace (Harding et al., 2004). It implies that the unethical behavior conducted in the academics can impact the work-life in the future.

2.1.6. Work Ethics

Oxford dictionary describes work ethics as a belief in which hard work is essentially upright and decent of receiving reward. Hill (1996) defines work ethics as the social customs identifying great work in which it implies good moral value and it has fundamental value for its own welfare, while Miller et al., (2001) defined work

16

ethics as responsibility toward the value and magnitude of hard work (Slabbert & Ukpere, 2011).

However, concepts of work ethics are differently defined by each organizational level. For instance, the work ethic in Islam is established based on following principles: determinations, clarity, opposition, and ethically accountable conduct (Kumar & Rose, 2010). In addition, the work ethics of Islam is that based on saying of prophet Muhammad that work is the greatest form of worship. Moral and rightful basis have to be applied in the business operation. The spirit of work should involve the discipline and commitment and the work must maintain self-confidence and reliance (Ali & Weir, 2010). In the other side, protestant work ethic perceives that hard work is strongly required to get prosperous and that not working hard as could affect negatively to humans' life (Rusu, 2018). Unfortunately, the meaning of the western work ethics brings the negative meaning of the curse, sorrow, dishonorable, corrupt, and waste compared to the time that a person is supposed to devote on leisure (Othman & Rahman, 2014).

Ethics are strongly correlated to the performance of individuals within organizations. Strong work ethics could create an enduring workers' productivity while low work ethics may result in bad job performance (Osibanjo et al., 2018). Leaders which promote ethics do not only affect employees to have strong ethical work behavior but they also influence them to have comprehensive range of attitudes and behaviors analytical for company's performance (Hansen et al., 2013). The way of students in nowadays generation perform in university and socialize with their

teachers and friends can indicate their expectation to perform in their professionals (Robinson & Stubberud, 2012). Meriac et al., (2016) identified the multi-aspects of work ethic outline into: supremacy of work, confidence, hard work, freedom, ethics, defer of gratification, and wasted time. All of those aspects can be utilized to measure the ethics both in the work place and educational level.

2.2. Theoretical Review

There had been several studies conducted regarding the issues of ethical concerns among students. Multiple researches have investigated the influence of different factors on students' academic misconduct and their attitudes toward the unethical behavior. Several researches have also compared the differences of academic misconduct among students from different majors within the educational institution and with other students from another region. The findings predicted that students' unethical behavior is shown to be affected mostly by individual and situational factors.

2.2.1. Velasco & Chaves

This research aimed to investigate the work ethic outline of Filipino university students. The participants of this research are students who study in private university in Metro Manila. Using Multidimensional Work Ethic Profile (MWEP), the aspects of work ethics were explored. It included supremacy of work, confidence, hard work, freedom, ethics, defer of gratification, and wasted time. This research found out that the students in the college have highest mean score on confidence.

Similarly, the students also had high points in the aspects of supremacy of work, wasted time, ethics, defer of gratification, and hard work. Meanwhile the lowest rank was the freedom aspect.

2.2.3. Twenge & Campbell

The research aimed to analyze the impacts of differences in behavior, attitude, and social-psychology between the 1930s and the current generation toward their workplace. This study revealed that millennial generation performed upper confidence, self-admiration, anxiety, and depression. In addition, it also had lesser necessity of social acceptance; more external locus of control; and women with more autonomous characteristics. It could influence managers in which they had a control on employees with illogically expectations, expecting admiration, sensitive to criticism, expecting higher creativity, job-hopping, and, ethics scandals.

2.2.3. Walt, Jonck, Caroline & Sobaeyeni

This research is conducted in a way to investigate the differences and similarities n terms of certain facets of work ethics among generations. The respondents are three generational cohorts, namely the Baby Boomers, Generation X and Generation Y in South Africa. It found out that hard work and delay of gratification were significantly different among these generations. This research used the MWEP introduced by Weber to observe the diverse personalities on the work life among those generations. It found out that all generations considered ethics as most essential aspect of work ethics. Baby

Boomer was the most valuing hard work compared to the other generations. The diverse generations significantly clashed in terms of delay of gratification. Baby Boomer group most valued defer of gratification then followed by Generation X. Meanwhile Generation Y valued delay was the least in valuing gratification.

2.2.4. Gursoy, Maier, & Chi

This study had an objective to examine the differences and similarities of generational ethics among hospitality employees and managers. The result of this research showed that there was complete generational difference of authority attitudes and work perceptions. The findings indicated that Baby Boomers valued authority. In opposite, Generation X tended to rebel the authority. Baby Boomers perceived live to work, while Gen X had principle that work to live. The Baby Boomers were loyal and had no problems in waiting for their chance for promotions and getting rewarded. Meanwhile Gen X is willing to obtain instantly the recognition of promotion, reward, and pay.

2.2.5. Devina & Dwikardana

The purpose of this research was to identify the factors affecting Indonesian millennial necessity in workplace. This study applied qualitative research by interviewing eight respondents worked at least three months at PT Akur Pratama. The finding indicated that the most significant influences as Indonesian Millennial needs are training, solidarity, flexibility in work hours, functional management, developed relationship and interaction, as well as fair

compensation. Furthermore, the finding showed that millennial preferred to receive coaching rather than direction. They also disliked the unfair and unreasonable supervisor. Millennial tended to respect a leader instead of manager who instructs everything. Millennial had constant need for social connection. They also preferred to work in group rather than individual. In addition, based on this research, it found out that the respondents were uncomfortable with prior workplace as due to unethical and inconsistent rules from their supervisor. Therefore, ethical concern was actually related to the workplace in this case.

2.2.6. Ma, McCabe, & Liu

This paper investigated the dominance of varies students in cheating and analyzed factors influencing cheating behavior. The participants in this research were the students in Chinese universities. A structural equation model was applied on analyzing the data research. The findings indicated that institutional discouragement and performance of individual affected cheating negatively. In the other side, the individual perceived challenges and extracurricular activities have a positive impact on cheating. Therefore, comprehensive understanding of students toward recognition of academic integrity rules is expected to decrease the number of academic misconduct cases so that students with better academic performance were less likely to cheat. It means that students with individual perceived pressure and were surrounded by groups who were likely to cheat and

spent most of their time in extra extracurricular activities would be more likely to perform academic cheating.

2.3. Hypothesis Formulation

2.3.1. The Effects of Academic Performance of Accounting Students in Grade Point Average (GPA) on Unethical Work Behavior Perception

Grade Point Average (GPA) commonly used as an indicator to measure students' academic performance. A research result conducted by Burrus et al., (2007) showed that unethical behaviors were mostly done by students who had a low GPA. Meanwhile the research of Ma et al., (2013) revealed that the students with higher GPA were less likely to commit the unethical behavior. However, the finding of study that was conducted by Deshpande et al., (2012) indicated that GPA did not significantly influence student misconduct.

As a result, these empirical evidences have presented mixed findings. For this reason, it is suggested that the relation between GPA and students' unethical behavior be explored in further studies as it might generate different findings. Thus, this research continues along this line and attempts to determine the effects of academic performance represented by GPA on unethical work behavior perception. Therefore, the following hypothesis is proposed:

H_1: Academic performance in grade point average (GPA) has a negative impact on unethical work behavior perception

2.3.2. The Effects of Academic Performance of Accounting Students in Ethics Courses on Unethical Work Behavior Perception

Students' academic performance in ethics subjects is expected to be one of the influential factors that represent their ethical attitudes. The average grade of the ethics subjects is expected to show the outcome of students' learning process as well as their tolerance level toward unethical work behavior in business context. As a consequence, higher grade achieved in ethics subjects is expected to result better unethical work behavior perceptions.

According to the research that was conducted by Cannaerts et al., (2014), ethical education increased the students' perception of ethics and also enhanced philosophical and analytical abilities. Another research that was conducted by Mayhew & Murphy (2009), revealed that ethical training affected behavior. However, the research that was done by Wati & Sudibyo (2016) found that ethics education did not significantly affect the ethic perceptions of university students. Therefore, second hypothesis is proposed:

H_2: Academic performance in ethic courses has a negative effect on unethical work behavior perception

2.3.3. The Impacts of Academic Performance of Accounting Students in Religion Courses on Unethical Work Behavior Perception

Religion helps an individual to implement normative values when assessing behaviors and thus shapes the individual's character. There have been

several studies that have predicted the influence of religiosity on cheating behavior.

The study that was conducted by Hartini et al., (2020) found that the religiosity affected perceived business ethics. Another study also found that religiosity, measured in religious study courses, is negatively correlated with academic misconduct of students in the educational institutions (Rettinger & Jordan, 2005). It means that students who had completed religious classes were expected to have lower motivation to commit academic misconduct. Therefore, hypothesis 3 is proposed:

H_3: Academic performance in religion courses has a negative effect on unethical work behavior perception

2.3.4. The Impact of Accounting Students' Years on Their Unethical Work Behavior Perception

The research that was conducted by Grira & Jaeck (2019) found that the behavior of academic misconduct tended to be higher with seniority of student meaning that senior students tended to more tolerate the unethical work behavior in the workplace. Meanwhile the study that was conducted by Daneil et al., (2020) found that senior students perceived the most occurrence in academic cheating compared to sophomores and junior students. Senior students who obtained good marks could commit to cheat more due to the burden in maintaining grades. Therefore, fourth hypothesis is proposed:

24

H₄: Students' seniority has a positive effect on unethical work behavior

perception
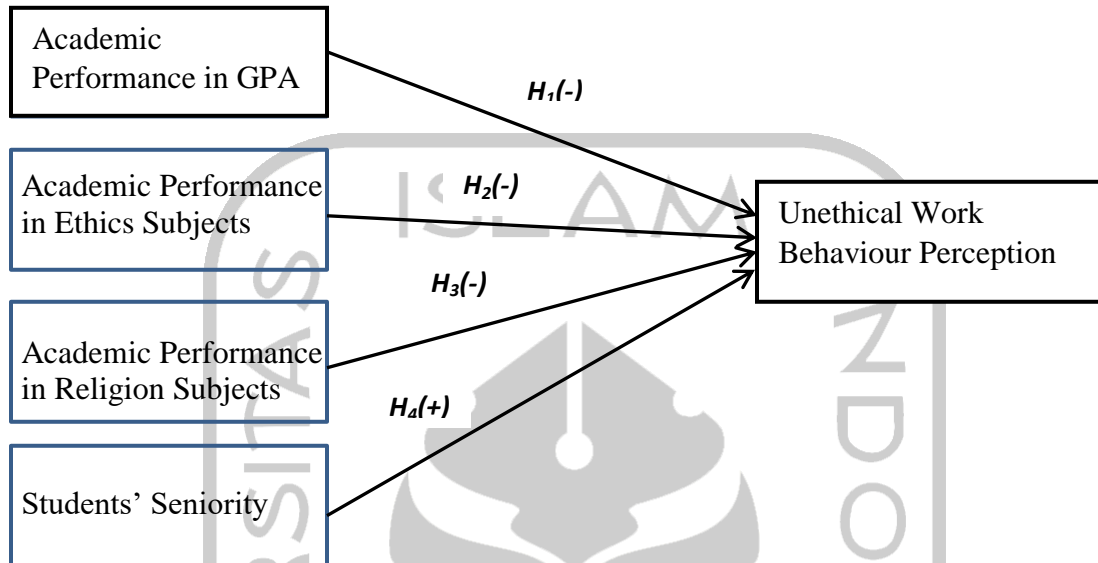
Figure 2.1. Research Framework

CHAPTER III
RESEARCH METHOD

3.1. Type of Research Method

This study is quantitative research as it makes use of numerical data transferred into practical statistics. The main data in this study were gained through the questionnaire that was distributed to respondents and analyzed to examine students' unethical work behavior perceptions. Meanwhile, the secondary data were obtained through students' academic database which to be analyzed to measure students' academic performance.

3.2. Population and Sample

This research will focus on the undergraduate accounting students of Universitas Islam Indonesia that consist of students from batch 2017, 2018, and 2019. Such a population is limited by using purposive sampling technique. The Purposive sampling is purposed on concentrating people with certain traits that will improve research relevance (Etikan, 2016). The characteristics established for the technique are as follow:

1. Accounting Students, Faculty of Business and Economics in Universitas Islam Indonesia from the year 2017, 2018, and 2019.

2. Has undertaken the ethics subjects (Islamic Economics and Finance, Sharia Entrepreneurship, and Business Ethics).

3. Has undertaken the religion subjects (Islam Rahmatan lil Alamin and Islam for Scholar).

3.3. Data Collection Method

Survey was used to obtain the required data. An online questionnaire was designed to be distributed directly to the Accounting students at Faculty of Business and Economics in Universitas Islam Indonesia. The respondents were asked to voluntarily fill out the questions presented in the questionnaire.

3.4. Variables and Measurement

3.4.1. Independent Variables

3.4.1.1. Academic Performance in Grade Point Average (GPA)

Students' academic performance in GPA represents student's academic achievement which is accumulated based on the grades received from all of subjects they have undertaken. It is commonly measured in a four-scale grade point average (GPA) achieved. GPA measurement which is applied in this sample is:

$$GPA = \sum(cp_{sbj} \ x \ gw) / \ tcp$$

cp_{sbj} : Credit point of subject n

gw : Grade weight (if A=4, B=3, C=2, D=1)

tcp : Total credit point achieved

GPA and grade weight are measured using the system grade that is currently applied in Universitas Islam Indonesia as follow:

A	= 4.00	C+	= 2.25
A-	= 3.75	C	= 2.00
A/B	= 3.50	C-	= 1.75
B+	= 3.25	C/D	= 1.50
B	= 3.00	D+	= 1.25
B-	= 2.75	D	= 1.00
B/C	= 2.50	E	= 0.00

3.4.1.2. Academic Performance in Ethics Subjects

Students' academic performance in ethic subjects is defined as the grade achieved in the ethic subjects as listed in the table below:

Table 3.1. Ethics Subjects' Credit Point

No.	Subject	Credit Points
1	Islamic Economics and Finance	3
2	Sharia Entrepreneurship	3
3	Business and Professional Ethics	3
	Total	**9**

3.4.1.3.Academic Performance in Religion Subjects

Students' academic performance in religion subjects is defined as the grade achieved in the religion subjects as listed in the table below:

Table 3.2. Religion Subjects' Credit Point

No.	Subject	Credit Points
1	Islam for Scholar	3
2	Islam Rahmatan lil 'Alamin	3
	Total	**6**

3.4.1.4.   Students' Seniority

This variable will be tested in order to distinguish students' unethical work behavior perceptions between junior and senior students. The more the courses related to ethics and religion implemented in the academic curriculum is expected to promote better ethical behavior of the students. Thus, the students' year which is predicted to have higher unethical work behavior perception is rated as 1. Meanwhile the students' year which is predicted to have lower unethical work behavior perception is rated as 0.

<div align="center">Junior Students= 0</div>

<div align="center">Senior Students= 1</div>

3.4.2. Dependent Variable
3.4.2.1.Unethical Work Behavior Perceptions

The students' unethical work behavior perceptions is measured by adapting a measurement of the previous research done by Mishekary and Lawrence (2009) in which every statement required the respondents about the unethical actions (not right or wrong answers) is rated on a four-point Likert-

type scale. In this study, the data were recorded and analyzed scale from (1) "never acceptable," to (4) "always acceptable." Thus, lower mean score will represent better ethical orientation. Meanwhile higher mean score will represent lower ethical orientation. This type of measurement will be stated in Table 3.3.

Table 3.3 Measurement of Students' Unethical Work Behavior Perception

Score	Unethical Work Behavior Perception
1	Never Acceptable
2	Unacceptable
3	Acceptable
4	Always Acceptable

CHAPTER IV
DATA ANALYSIS AND DISCUSSIONS

Having collected the data, it was then analyzed using IBM SPSS Statistics 23 and SmartPLS 3.0. The analysis outcomes then were utilized to conclude whether the research hypothesis was supported or not in accordance with the research objectives to determine the impact of academic performance of accounting students in GPA, ethics and religion courses on unethical work behavior perception as well as to find out whether accounting students 2017 as the senior students have different perceptions of the unethical work behavior compared to those from 2018 and 2019 as the junior students.

4.1. Data Description

This research study makes use of quantitative data. The primary data were collected by distributing online questionnaires to accounting students of Faculty of Business and Economics, Universitas Islam Indonesia, who had taken ethics and religion subjects. The respondents comprise of 49 accounting students from the batch 2017, 23 students from 2018, 22 students from 2019. Therefore, the total respondents are 94.

Based on the questionnaire that was distributed to the respondents, the following data of respondents were acquired in this research:

Table 4.1. Characteristics of Respondents

Characteristics	Category	Total	Percentage
Batch	2017	49	52%
	2018	23	24%
	2019	22	23%
Total		94	100%
GPA	≤3.5	23	24%
	≥3.5	71	76%
Total		94	100%

Based on the table above, the description of respondents in this research was classified according to their GPA and batch. The total students from batch 2017 were 49 students (52%). Meanwhile the students from the batch 2018 were 23 respondents (24%). Students from the batch 2019 were 22 respondents (23%). It can be concluded that the student batch of the respondents is almost balanced between junior and senior students.

Table 4.1 also represented the GPA of accounting students, Universitas Islam Indonesia. Based on the table, 23 students (24%) earned GPA below 3.5. Meanwhile respondents who had GPA higher than 3.5, were 71 students (76%).

4.2. Reliability and Validity Test

Reliability test is used to measure whether or not the primary data obtained are reliable. The primary data were obtained by distributing questionnaires with multiple Likert scale. The reliability test was measured by using the Cronbach Alpha statistical test. Reliable questionnaire determines the consistency of respondents in answering questions (Dros, 2011). A question item is reliable if the Cronbach Alpha> 0.60 or higher, otherwise if the value is <0.60, the item is unreliable. By using IBM SPSS Statistics 23, the results of Cronbach Alpha are shown in Table 4.1 below.

Table 4.2. Summary of Reliability Statistics

No.		Cronbach's Alpha	Explanation
1	Question A	0.794	Reliable
2	Question B	0.799	Reliable
3	Question C	0.795	Reliable
4	Question D	0.737	Reliable
5	Question E	0.740	Reliable

Based on table 4.2 above, the value of Cronbach's Alpha of each questions is higher than 0.60. This indicates that the research instrument has high reliability. Hence, the items of questions can be used as a reliable measuring tool.

Validity test is used in order to measure whether or not the respondents' answers in the questionnaire are valid. Validity is range of defining concept in which items are precisely measured in a quantitative research (Heale & Twycross, 2015). The validity test is measured by using the correlation test which uses the formula from Pearson. An item is said to be valid if the significance value is less than Alpha (α). In opposite, if it is more than α, the variable is considered to be invalid. By using IBM SPSS Statistics 23, the detail of correlation examination is presented in below table:

Table 4.3. Correlations

		Q1	Q2	Q3	Q4	Q5	UWBP
Quest 1	Pearson Correlation	1	.833**	.817**	.718**	.598**	.901**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	94	94	94	94	94	94
Quest 2	Pearson Correlation	.833**	1	.804**	.777**	.677**	.927**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	94	94	94	94	94	94
Quest 3	Pearson Correlation	.817**	.804**	1	.721**	.663**	.908**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	94	94	94	94	94	94
Quest 4	Pearson Correlation	.718**	.777**	.721**	1	.614**	.865**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	94	94	94	94	94	94
Quest 5	Pearson Correlation	.598**	.677**	.663**	.614**	1	.808**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	94	94	94	94	94	94

		Q1	Q2	Q3	Q4	Q5	UWBP
Unethic al Work Behavi or Percept ions	Pearson Correlation	.901**	.927**	.908**	.865**	.808**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	94	94	94	94	94	94

Source: Primary data processed, 2022

Table 4.4. Summary of Validity Test Results

No.		r-count	r-table	Explanation
1	Question sub indicator A	0.901	0.200	Valid
2	Question sub indicator B	0.927	0.200	Valid
3	Question sub indicator C	0.908	0.200	Valid
4	Question sub indicator D	0.865	0.200	Valid
5	Question sub indicator E	0.808	0.200	Valid

Source: Primary data processed, 2022

The table above indicates that all of the single questions represented in the sub indicator used in this research have a correlated coefficient value above r-table, 0.200 (r-table value for n = 94). Thus, all of the questions used in this research are considered valid.

4.3. Structural Equation Modeling (Outer Model)

Structural equation model comprises of outer and inner models. Outer model aims to specify the relations between the latent variables and statistics (Henseler et al., 2016). In addition, this research employs a reflective measurement model which assumes that the value of variable is compatible and strongly connected. Therefore, the model of contemplative

measurement relied on the reliability and validity of the indicator variables.

Figure 4.1 is the detail result of PLS algorithm procedure.
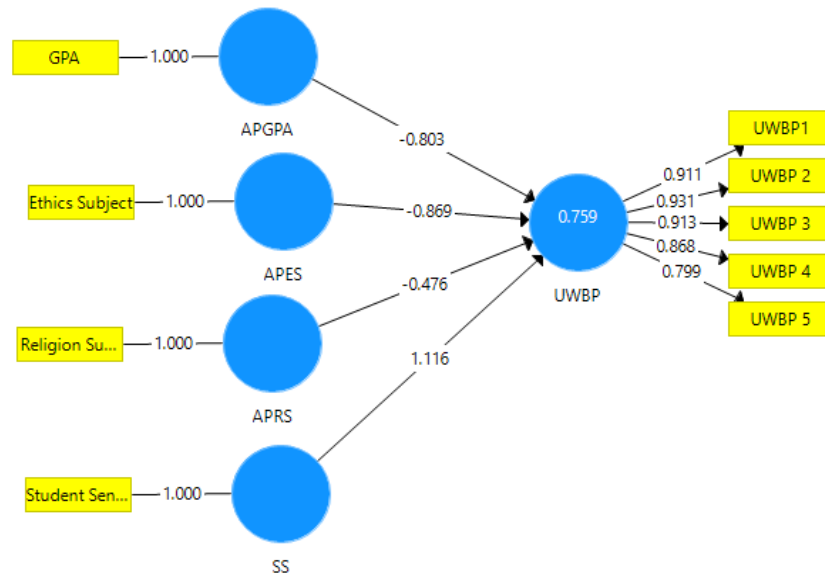
Figure 4.1. *PLS Algorithm Test Result*

4.3.1. Indicator Reliability

The indicator reliability can be seen from the results of the outer loadings. The outer loadings show the relationships between the reflective construct and the measured indicator variables. The outer loadings' value should be above 0.7 or higher for confirmatory research. Meanwhile, for exploratory research, it should be between 0.5-0.7. However, if the value is less than 0.5, the indicator should be dropped (Oliver et al., 2010). Table 4.5 presents the outer loadings value.

Table 4.5. Outer Loadings

	APES	APGPA	APRS	Students' Seniority	Unethical Work Behavior Perception
Ethics Subjects	1.000				
GPA		1.000			
Religion Subjects			1.000		
Students' Seniority				1.000	
UWBP1					0.931
UWBP2					0.913
UWBP3					0.868
UWBP4					0.799
UWBP5					0.911

Source: Secondary data processed, 2022

It can be seen that the value of the outer loadings for each indicator variable has fulfilled the requirement of 0.7. Thus, it is no need to remove any indicator variable.

4.3.2. Discriminant Validity

Discriminant validity is described as a particular objectivity of each indication to its latent variable (Henseler et al., 2015). It can be measured by applying the cross loading criterion. Cross loading's results between the indicator and the construct are showed in Table 4.6 belTable

4.6. Cross Loading

	APES	APGPA	APRS	SS	Unethical Work Behavior Perception
Ethics Course	1	0.867	0.375	0.922	-0.715

	APES	APGPA	APRS	SS	Unethical Work Behavior Perception
GPA	0.867	1	0.453	0.894	-0.774
Religion Course	0.375	0.453	1	0.555	-0.547
Student Seniority	0.922	0.894	0.555	1	-0.667
UWBP1	-0.659	-0.669	-0.489	-0.588	0.931
UWBP2	-0.673	-0.734	-0.453	-0.617	0.913
UWBP3	-0.552	-0.649	-0.526	-0.513	0.868
UWBP4	-0.644	-0.690	-0.374	-0.626	0.799
UWBP5	-0.644	-0.688	-0.568	-0.617	0.911

Source: Secondary data processed, 2022

Cross loading is the highest loading correlation in a construct compared to other constructs. For example, the value of cross loading for UWBP1 with UWBP construct is 0.931, for UWBP 2 is 0.913, for UWBP3 is 0.868, for UWBP4 is 0.799, and for UWBP5 is 0.911. The values of these 5 variable indicators are higher than other cross loading value of other dependent variables (APES, APGPA, APRS and Student Seniority). The same results are also shown in other constructs with each indicator. The reason why the cross loading value of APES, APGPA, APRS and Student Batch is 1.0 is because each value has only one indicator variable.

Another approach in measuring discriminant validity is by using Fornell Larcker. The Fornell Larcker's value is the root of average

variance extracted (AVE). The square root of AVE is strongly recommended to be higher than the correlations among the latent variables (Fornell & Larcker, 1981). Table 4.6 below shows the value of Fornell Larcker.

Table 4.7. Fornell Larcker

	APES	APGPA	APRS	Students Seniority	Unethical Work Behavior Perception
APES	1				
APGPA	0.867	1			
APRS	0.375	0.453	1		
Student Batch	0.922	0.894	0.555	1	
Unethical Work Behavior Perception	-0.715	-0.774	-0.547	-0.667	0.886

Source: Secondary data processed, 2022

Based on Table 4.7 above, the result indicates that discriminant validity is well established.

4.3.3. Internal Consistency

Internal consistency is measured by utilizing the composite reliability in which it assesses indicators' reliability. The value of composite reliability should be above 0.7 or higher for confirmatory research and above 0.6 for exploratory research (Ferketich, 1990). The results of composite reliability are shown in the Table 4.8.

Table 4.8. Composite Reliability

	Composite Reliability
APES	1.000
APGPA	1.000
APRS	1.000
SS	1.000
UWBP	0.946

Source: Secondary data processed, 2022

Table 4.8 shows that the values are higher than 0.7. It implies that the reflective latent variable have been demonstrated to have a high level of internal consistency reliability.

4.3.4. Convergent Validity

The convergent validity can be measured by using Average Variance Extracted (AVE). AVE determines the variance level taken by a construct against the measurement error level. If the value of convergent validity is higher than 0.7, then it is considered great. Meanwhile the value of 0.5 is normal (Carlson & Herdman, 2012). The results of convergent validity are displayed in Table 4.9.

Table 4.9. Convergent Validity

	Convergent Validity
APES	1.000
APGPA	1.000
APRS	1.000

	Convergent Validity
Student Batch	**1.000**
Unethical Work Behavior Perception	**0.778**

The table showed that all values for each variable is found to be higher than 0.5 and thus measurement instrument is valid.

4.4. Structural Equation Modeling (Inner Model)

Inner model identifies the correlations between independent and dependent latent variables (Hair et al., 2012). Measurement of the structural equation model can be assessed by using the path coefficients and coefficient of determination (R^2). Figure 4.2 shows the result from a bootstrapping method. A range of sub-samples are acquired from primary sample with substitute to display the standard errors of bootstrap. It then delivers the estimated T-values to test the significance value of systematic path. Thus, the normality of data is measured by The Bootstrap procedure.

Figure 4.2. *Bootstrapping Test Result*

41
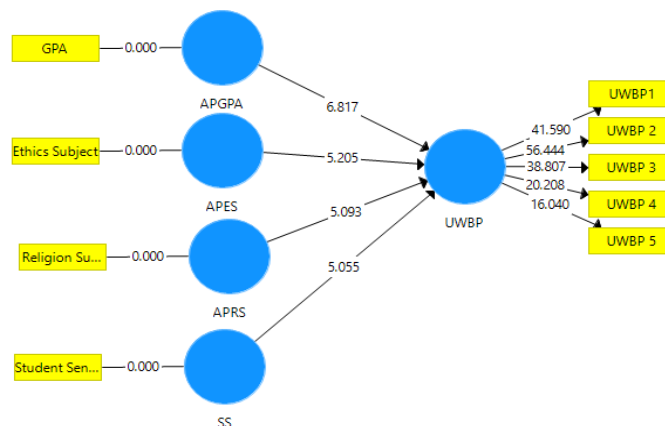
4.4.1. Significance and Magnitude of the Influence of Independent Latent Variables

Table 4.10 below displays results of path coefficients testing with its probability value.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
APES -> UWBP	-0.869	-0.850	0.167	5.205	0.000
APGPA -> UWBP	-0.803	-0.808	0.118	6.817	0.000
APRS -> UWBP	-0.476	-0.475	0.093	5.093	0.000
SS-> UWBP	1.116	1.101	0.221	5.055	0.000

Source: Secondary data processed, 2022

Based on the table above, academic performance in ethics subjects (APES), academic performance in grade point average (APGPA), academic performance in religion subjects (APRS), and students' seniority (SS) significantly affect unethical work behavior perceptions (UWBP).

4.4.2. Coefficient of Determination

Table 4.11. R-squared

	R Square	R Square Adjusted
Unethical Work Behavior Perception	0.759	0.748

Source: Secondary data processed, 2022

It can be seen that statistical computation results using SmartPLS 3.0 for coefficient of determination is 0.759 which can be interpreted that 75.9% of unethical work behavior perceptions

(UWBP) can be explained by academic performance in grade point average (APGPA), academic performance in ethics subjects (APES) and academic performance in religion subjects (APRS), and students' seniority (SS) variable. Meanwhile, 24.1 % of unethical work behavior perceptions (UWBP) is affected by other factors excluded in this study.

4.5. Test of Hypothesis

Hypothesis testing was executed by using a Paired Sample t-test. If p-value (Significance) is less than 0.05, the hypothesis is supported. In opposite, when the p-value (Significance) is more than 0.05, the hypothesis is not supported. The summary of hypothesis testing is shown in Table 4.12.

Table 4.12 Results of Hypothesis Testing of Structural Model

Hypothesis	Relationship	Original Sample (O)	*T-value*	*P-value*	Decision
H1	APGPA -> UWBP	-0.808	0.118	0.000	Supported
H2	APES -> UWBP	-0.850	0.167	0.000	Supported
H3	APRS -> UWBP	-0.475	0.093	0.000	Supported
H4	APSB -> UWBP	1.101	0.221	0.000	Supported

Source: Secondary data processed, 2022

The results of hypothesis testing in this study are elaborated as follows:

1. **H₁: Students' academic performance on grade point average (GPA) affects negatively the unethical work behavior perception.**

   It can be seen from the statistical analysis result that the value of path coefficient is -0.803 in which it represents the relationship between academic performance in grade point average (APGPA) with unethical work behavior perception (UWBP). This indicates that there is a negative relation between students' academic performance in GPA and their unethical work behavior perception. The p-value is 0.000 (< 0.05) for and 5.205 for its t-value, which means that students' academic performance in GPA significantly affects their unethical work behavior perceptions. Therefore, it can be concluded that the first hypothesis stating "students' academic performance in grade point average has a negative impact on their unethical work behavior perceptions" is supported and that it is supported statistically by the results of this research.

2. **H₂: The academic performance of students in ethics affects negatively students' perception on unethical work behavior**

   From the table 4.12, the path coefficient value is -0.869 representing the relationship between academic performance in ethics subjects (APES) with unethical work behavior perception (UWBP). This indicates that there was a negative relation between students' academic performance in ethics subjects and their unethical work behavior perception (UWBP).

The p-value is 0.000 (< 0.05) and the t-value is 6.817, which means that academic performance of accounting students in ethics courses significantly affect the unethical work behavior perception. Therefore, it can be concluded that second hypothesis which stated "academic performance in ethics courses affects negatively the unethical work behavior perceptions" is supported and that it is supported statistically by the results of this research.

3. **H₃: Academic performance of accounting students in religion courses negatively affects the unethical work behavior perception.**

   Referred to the analysis of statistics, the path coefficient value is 0.476 representing the relationship between academic performance in religion subjects (APRS) with unethical work behavior perceptions (UWBP). This indicates that there is a negative relation between academic performance in religion subjects and unethical work behavior perceptions. It shows a value of 0.000 (< 0.05) for its p-value and 5.093 for its t-value which means that the academic performance of accounting students in religion subjects significantly affects their unethical work behavior perception. Therefore, the hypothesis 3 which stated "academic performance of accounting students in religion courses negatively affects the unethical work behavior perception" is supported and that it is supported statistically by the results of this research.

4. **H₄: Accounting students 2017's unethical work behavior perception is different from those 2018 and 2019 as junior students.**

According to the analysis that was done, p- value is 0.000 (< 0.05) which means that student's seniority significantly affects their unethical work behavior perceptions. The last hypothesis which states "Accounting students 2017's unethical work behavior perception is different from those from 2018 and 2019 as junior students" is supported and that it is supported statistically by the results of this research.

4.6.Discussions

4.6.1. The Effect of Accounting Students' Academic Performance in Grade Point Average (GPA) on Unethical Work Behavior Perception

The findings from separated tests among independent variables show that academic performance in Grade Point Average (GPA) has a negative and significant impact on unethical work behavior perception, with path coefficient of -0.803 and significance value of 0.000 < 0.05 from the data that involve 94 students. It indicates that the students with lower GPA have lower ethical value represented by the high mean score of their unethical work behavior perception. In contrast, the students with higher GPA have better

ethical value represented by the low mean score of their unethical work behavior perception.

Grade point average (GPA) is a standard way of measuring students' academic achievement. A high GPA means that students are doing well in their studies and have met the learning outcomes of each course taken. It is believed that if a student has a high GPA, it is reflected in the way he behaves including their perception on unethical work behavior. Thus, the result of this hypothesis points out that those with higher GPA tend to avoid engaging in unethical work behavior. Therefore, it can be concluded that the students with higher GPA tend to have better behavior due to their unethical work behavior perception. It is in line with the previous research conducted by Burrus et al., (2007) which stated that students that had low GPA are more predominant in committing the unethical behaviors and the research conducted by Ma et al., (2013) which found that the students with higher GPA are less likely to act unethical behavior.

4.6.2. The Effect of Accounting Students' Academic Performance in Ethics Courses on Unethical Work Behavior Perception

The results from separated test among independent variables indicate that academic performance in ethics courses (Islamic Economics and Finance, Shariah Entrepreneurships, and Business and Professional Ethics) has a negative and significant

impact on unethical work behavior perceptions, with path coefficient of -0.869 while the significance value is 0.000< 0.05 from the data that involve 94 students. It indicates that academic performance in ethics subjects could influence students' unethical work behavior perception.

It indicates that the students with lower academic performance in ethics subjects have lower ethical value which was represented by the high mean score of their unethical work behavior perceptions. Conversely, the students with higher academic performance in ethics subjects have better ethical value represented by the low mean score of their unethical work behavior perception.

The main purpose of incorporating ethics courses in higher education is to affect students' ethical attitudes. It is believed that students who perform well in the ethics courses is expected to show stronger ethical norms including their tolerance level toward academic misconduct. Thus, the result of this hypothesis points out that students with higher academic performance in ethics subjects tend to avoid the unethical work behavior. It can be concluded that the students with higher academic performance in ethics subjects tend to have better behavior due to their unethical work behavior perception. This finding corroborates Cannaerts et al., (2014) which stated that ethical education increased the students' perception of

ethics and also enhanced philosophical and analytical abilities of students.

4.6.3. The Effect of Accounting Students' Academic Performance in Religion Courses A on Unethical Work Behavior Perception

The results from separated tests among independent variables show that academic performance in religion subjects (Islam Ulil Albab and Islam Rahmatan Lil 'Alamin) has a negative impact on unethical work behavior perception, with path coefficient of -0.476. The impact is significant as the significance value shown is 0.000 < 0.05 from the research that involving 94 students. It indicates that academic performance in religion subjects could influence students' unethical work behavior perception.

This research study has proven that students with lower academic performance in religion subjects have lower ethical value represented by the high mean score of their unethical work behavior perception. Conversely, the students with higher academic performance in religion subjects have better ethical value represented by the low mean score of their unethical work behavior perception.

The main purpose of incorporating religion courses in higher education is to influence students' ethical attitudes. It is believed that the students who perform well in the ethics courses are expected to show stronger ethical norms particularly the Islamic work ethics.

49

Thus, the result of this hypothesis points out that the students with higher academic performance in religion subjects tend to avoid the unethical work behavior. Therefore, it can be concluded that the students with higher academic performance in religion subjects tend to have better behavior due to their unethical work behavior perception. This result supports the finding of Rettinger & Jordan (2005) which states that religiosity measured by religious study courses is negatively correlated with cheating behavior in college.

4.6.4. Accounting Students' Unethical Work Behavior Perception: Comparison among Seniority of the Students

The results from separated test among independent variables show that student's seniority (2017) as senior students, 2018 and 2019 as junior students) has significant impact on unethical work behavior perception, with significance value of $0.000 < 0.05$ from the research involving 94 students (49 Accounting students of 2017 and 45 students from both year 2018 and 2019 students). It indicates that student's seniority could influence students' unethical work behavior perception. This research is consistent with the result of Grira & Jaeck (2019) that found behavior of academic dishonesty tends to be higher with seniority of student. It means that the senior students tend to more tolerate the unethical work behavior in the workplace.

CHAPTER V
CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusions

From the hypothesis testing and the discussions, it can be concluded that:

1. Hypothesis 1 stating "students' academic performance in grade point average affects negatively unethical work behavior perception" is supported. The result of structural equation modeling shows path coefficients of -0.803 with significance value of 0.000 (< 0.05). Thus, students with lower grade point average have lower ethical value, whereas those with higher grade point average have better ethical value due to unethical work behavior perception.

2. Hypothesis 2 stating that "academic performance of accounting students in ethics courses negatively affects unethical work behavior perception" is supported. The result of structural equation modeling shows path coefficients of -0.869 with a significance value of 0.000 (< 0.05). It can be concluded that the students with lower academic performance in ethics subjects have lower ethical value, whereas those with higher academic performance in ethics subjects have better ethical value due to unethical work behavior perception.

3. Hypothesis stating "academic performance in religion courses affects negatively the unethical work behavior perception" is supported. The result

of structural equation modeling shows path coefficients of -0.476 with significance value of 0.000 (< 0.05). It indicates that students' academic performance in religion subjects has significant negative effect on unethical work behavior perception.

4. Hypothesis 4 stating "Students' seniority has a positive impact on unethical work behavior perception" is supported. The result of structural equation modeling shows a significance value of 0.000 (< 0.05). It indicates that student's seniority could influence their unethical work behavior perceptions.

5.2. Research Limitation

There are some limitations in this study that need to be considered for further research:

1. This research only considers individual factors- students' academic performances in determining the participants' unethical work behavior perception.

2. Since this research makes use of questionnaires as its purposive sampling method, there were several respondents who provided inconsistent responses. Thus, the research results could not represent the overall population.

5.3. Recommendations

Based on the limitations and constraints, there are a few recommendations for future study:

1. It is recommended that future researches include other independent variables (aside from individual factors) in determining students' unethical work behavior perceptions.

2. It is recommended that future studies improve the questionnaire and/or use other data finding collection (such as mini interview or focus group discussion) to avoid any biases and obtain more accurate data.
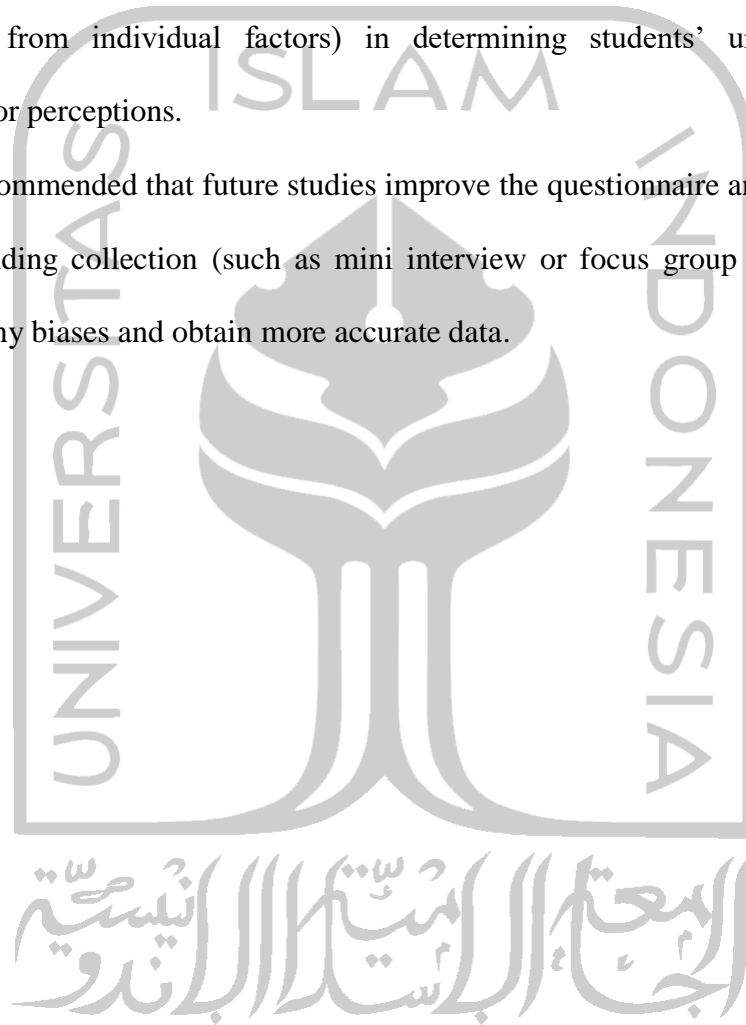
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Research Questionnaire

Assalamuálaikum Wr. Wb

Dear Participants,

My name is Nisfiatur Ramdliyah. Currently, I have a research as a fulfillment of final thesis for undergraduate program of Accounting Department-International Program, Faculty of Business and Economics, Universitas Islam Indonesia. My research title is **"Accounting Students' Academic Performance and Its Effects on Unethical Work Behavior Perception".** The aim of this research is to investigate whether or not academic performance in GPA, ethics, and religion subjects of accounting students in Universitas Islam Indonesia affects their perceived unethical work behavior. This research also tries to find out whether the senior accounting students have different perceptions toward unethical work behavior compared to the junior accounting students. Therefore, I would like to invite you to contribute by responding to the questionnaire.

It will take 5-10 minutes to fill out this questionnaire. You will be requested to provide your student number as it will be used to secure the research results validity. Only researcher who will know your individual answers to this questionnaire. Thank you very much for taking the time in filling out this questionnaire. The data collected will provide useful information for this research. If you require additional information or have any questions regarding this research, please feel free to contact me by email at 17312272@students.uii.ac.id.

Wassalamuálaikum Wr. Wb

Best Regards,

Nisfiatur Ramdliyah

1. Student Number:

2. What is your current GPA?

3. Have you completed Islam for Scholar Course?

   - Yes

   - No

     What's your grade for this subject?

4. Have you undertaken Islam Rahmatan lil 'Alamin subject?

   - Yes

   - No

     What's your grade for this subject?

5. Have you undertaken Islamic Economics and Finance subject?

   - Yes

   - No

     What's your grade for this subject?

6. Have you undertaken Sharia Entrepreneurship subject?

   - Yes

   - No

     What's your grade for this subject?

7. Have you undertaken Business and Professional Ethics subject?

   - Yes

   - No

     What's your grade for this subject?

Instructions to Fill Out the Questionnaire

The following is a list of statements regarding the likelihood of considering unethical behavior which are commonly found in the workplace. Please read carefully and indicate your tolerance level with each statement as described in the following scale by marking (✓) the chosen column corresponding to your answer.

Score	Level of Unethical Behavioral Perceptions
1	Never Acceptable
2	Unacceptable
3	Acceptable
4	Always Acceptable

A. **Moral Integrity**

No	Part A	Score			
		1	2	3	4
1	Being absent from work on a regular basis without permission from the employer				
2	Frequently late for work				
3	Ignoring the warnings/ advice from the employer				
4	Not disclosing the findings of irregularities in the audit report				
5	Accept an audit assignment with below standard fee				
6	Giving/ receiving gifts in order to get special treatment from boss in the workplace				
7	Overpricing products and services				

B. **Honesty**

No	Part B	Score			
		1	2	3	4
1	Copying company's software for personal use				
2	Not reporting the law violations carried out by the				

No		1	2	3	4
	company/office				
3	Lying on a resume, cover letter, or job application in order to get a job				
4	Having co-workers clock in when having late				
5	Pretending to be sick just to take a day off				
6	Feeding the clients a line of excuses as to why haven't met their expectations				
7	Skipping out of the office early but leaving computer on so it looks like that just down the hall				

C. **Taking Advantage**

No	Part C	Score			
		1	2	3	4
1	Deliberately work slowly in order to get paid more				
2	Using company's facilities for personal use				
3	Lowering the quality of products in order to get more profit				
4	By using certain reasons, charging fees that are not mentioned in the contracts to the customers/ clients				
5	Preparing fair opinion even though the audit procedures are incomplete				
6	Extended breaks and rest room visits				
7	Covering up mistakes with lies in the workplace				

D. **Justice**

No	Part D	Score			
		1	2	3	4

1	Ignoring the others' mistakes and never put concern on them				
2	Using office hours to complete personal work				
3	Withholding employee overtime pay for reasons of getting loss				
4	Applying the end justifies the means to win a tender				
5	Providing opportunities for achievement only to certain employees				
6	Knowing a colleague's unethical behavior but failing to address the issue				
7	Taking credits for others hardwork				

E. **Religiosity**

No	Part E	Score			
		1	2	3	4
1	Procrastinating the prayer/ salah time on purpose to complete the work/ business transaction				
2	Skipping the prayer/ salah because having essential business transaction with clients/ customers				
3	Ignoring colleagues's behaviors that deviate Islamic law				
4	Doing somethings that against the Islamic law for business interest				
5	Having disparate treatments to the colleagues that have different religion				
6	Skipping the dua/ praying before working				
7	Does not put concern on the 'riba' and does not embrace the shariah principle in the business practices or the work place				

Accounting Students 2017's Academic Performance in GPA, Ethics, and Religion Subjects

No.	GPA	Ethics Subjects			Religion Subjects	
		Islamic Economics and Finance	Sharia Entrepreneurship	Business and Professional Ethis	Islam for Scholar	Islam Rahmatan Lil Alamin
1	3.02	3	3	2.75	3.5	3.5
2	3.2	3.5	3.25	3	4	4
3	3.4	3.75	3.25	3	3.75	4
4	3.43	4	3	3.5	3.75	4
5	3.43	4	3	3	4	3.75
6	3.43	4	3.5	2.75	4	3.75
7	3.44	3	3	3.25	4	4
8	3.46	3.5	3	4	4	4
9	3.46	3.75	4	4	3.75	3.5
10	3.47	4	4	3.25	4	4
11	3.47	3.75	3.25	3.75	4	3.25
12	3.49	4	3.75	3.5	3.75	3.5
13	3.5	4	3	4	4	3.5
14	3.5	3.75	3.5	3.25	4	4
15	3.56	4	3.75	3.5	4	3.75
16	3.56	3.5	4	3	3.75	3.75
17	3.56	4	4	3.25	4	4
18	3.58	4	3	3.75	4	4
19	3.59	3.5	3.75	3.75	4	4
20	3.59	4	4	3	4	4
21	3.59	4	3.5	3.75	4	4
22	3.62	4	4	3.75	4	3.5
23	3.62	4	4	3.5	4	4
24	3.62	3.5	3.75	4	3.5	4
25	3.63	3	3.5	4	4	3.75
26	3.64	3.75	3.25	4	4	4
27	3.65	4	4	4	3.75	4
28	3.65	4	3.75	4	4	3.5
29	3.66	3.5	4	4	4	4
30	3.66	3.75	3.5	4	4	4
31	3.67	3.75	4	4	3.5	3.75
32	3.68	3.75	3.75	4	4	4
33	3.68	4	3.5	4	4	4
34	3.69	3.75	4	4	4	4

No.	GPA	Ethics Subjects			Religion Subjects	
		Islamic Economics and Finance	Sharia Entrepreneurship	Business and Professional Ethis	Islam for Scholar	Islam Rahmatan Lil Alamin
35	3.71	4	3.75	3.75	4	4
36	3.71	3.5	4	4	4	4
37	3.71	4	4	3.75	3.5	4
38	3.72	3.75	3.75	4	3.75	4
39	3.72	4	3.75	4	3.75	4
40	3.74	4	4	4	4	4
41	3.76	4	4	4	4	4
42	3.76	4	3.75	4	4	4
43	3.78	4	4	4	3.75	4
44	3.86	4	4	4	4	4
45	3.88	4	3.75	4	4	4
46	3.89	4	4	4	4	4
47	3.89	4	4	4	4	4
48	3.90	4	4	4	4	4
49	3.96	4	4	4	4	4

Appendix 3

Accounting Students 2018 & 2019's Academic Performance in GPA, Ethics, and Religion Subjects

| No.	GPA	Ethics Subjects			Religion Subjects	
		Islamic Economics and Finance	Sharia Entrepreneurship	Business and Professional Ethis	Islam for Scholar	Islam Rahmatan Lil Alamin
1	3.09	3.75	2.5	2.25	3	3.5
2	3.16	3	3.25	3.25	3.5	3
3	3.34	3.5	3.5	2.75	3.75	3.25
4	3.38	4	3.5	2.75	3.25	2.75
5	3.4	4	3.5	2.75	3	3.75
6	3.42	4	3.5	3	3.25	3
7	3.45	4	3.75	3	3.75	4
8	3.49	4	3.5	2.75	3	3.75
9	3.5	4	4	3.25	3.75	3.5
10	3.53	3.75	4	3.5	3.75	3
11	3.54	3.25	4	4	4	3.25
12	3.57	4	4	3.5	4	4
13	3.59	4	4	3.75	4	4
14	3.60	3.75	4	4	4	4
15	3.61	4	3.75	4	3.75	4
16	3.63	2.75	4	4	3.5	4
17	3.64	3.75	3.5	4	3.5	4
18	3.64	3.25	3.75	4	3.75	4
19	3.65	3.5	3.75	3.75	4	4
20	3.65	3.5	4	3.5	4	4
21	3.66	4	3	4	4	3.5
22	3.67	4	3.25	4	4	4
23	3.68	4	3.5	3.75	4	4
24	3.68	3.75	4	4	4	3
25	3.68	4	4	3.25	4	4
26	3.70	3.75	3.5	3.75	3.25	4
27	3.7	4	3.5	3.75	4	3.5
28	3.7	4	3.25	4	3.5	3.75
29	3.71	3.5	4	4	4	3.25
30	3.71	3.75	3.25	3.75	4	3.75
31	3.72	4	4	4	3.5	3.75
32	3.73	3.5	4	4	4	3.75

No.	GPA	Ethics Subject			Religion Subject	
		Islamic Economics and Finance	Sharia Entrepreneurship	Business and Professional Ethis	Islam for Scholar	Islam Rahmatan Lil Alamin
33	3.73	3.75	3.75	4	3.75	4
34	3.74	4	3.75	4	4	3.25
35	3.76	3.75	4	4	3.75	3.25
36	3.78	4	4	4	3.75	4
37	3.78	4	4	4	3.25	3.75
38	3.78	4	4	4	3.5	4
39	3.78	4	3.75	4	3.75	4
40	3.81	4	4	4	4	3.75
41	3.82	4	4	3.5	3.75	3.75
42	3.85	4	4	4	4	4
43	3.87	4	4	4	4	3.75
44	3.89	4	4	4	3.75	4

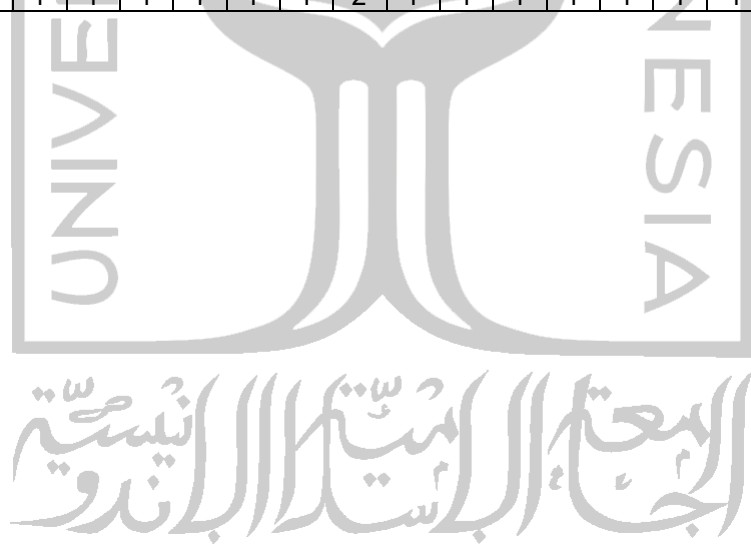| No.	Question A							Question B							Question C							Question D							Question E						
1	2	3	3	2	1	1	3	2	1	1	3	3	2	1	3	3	2	1	2	3	2	3	3	2	1	3	3	1	3	2	3	1	2	4	2
2	2	1	3	1	2	1	1	2	1	1	1	1	2	2	2	4	2	1	1	2	1	3	2	1	1	2	1	1	1	2	3	1	1	3	2
3	2	2	2	2	2	2	2	2	2	1	2	2	2	2	2	2	1	2	1	2	2	2	3	2	2	1	2	1	2	2	2	1	1	2	1
4	1	2	3	1	3	1	2	2	1	2	2	3	1	1	1	3	1	1	2	2	2	2	1	1	1	1	2	1	3	2	3	2	1	3	2
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6	1	2	3	2	2	2	2	2	2	2	3	3	2	2	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	3	3	3	2	3	2
7	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	2	2	2	1	2	2	2	2	2	2	2
8	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	3	2
9	1	1	1	1	2	1	2	1	1	1	2	1	2	1	1	2	1	1	1	1	1	3	2	1	3	1	3	4	3	1	2	1	1	1	2
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11	2	2	1	2	3	2	3	3	2	2	2	1	1	1	3	3	2	1	1	3	1	2	2	1	1	3	1	1	2	2	2	1	1	3	1
12	1	2	3	1	3	2	2	1	1	3	2	1	1	1	1	2	1	1	1	2	2	1	3	1	1	1	1	2	1	1	1	1	1	2	1
13	2	1	2	2	3	1	1	3	1	2	2	1	2	2	1	3	1	1	1	2	1	2	1	1	1	3	1	1	3	1	3	2	1	4	3
14	2	1	1	2	1	1	2	3	1	1	3	1	2	1	2	4	1	1	1	2	1	1	1	1	1	2	1	1	1	2	3	1	2	3	2
15	2	1	2	1	2	2	1	1	1	2	3	1	1	1	2	3	2	2	1	2	1	2	1	1	1	1	2	1	1	1	2	1	2	2	1
16	2	2	1	1	1	1	2	2	1	3	2	2	2	1	2	1	2	2	1	2	2	1	2	2	2	1	1	2	2	1	1	2	2	3	1
17	1	2	2	1	3	1	3	3	2	1	2	1	2	1	2	4	3	1	2	3	1	2	3	1	1	2	2	1	3	1	1	1	2	3	2
18	2	1	2	2	2	1	1	2	2	1	1	1	1	2	2	2	1	1	2	2	1	3	2	1	1	1	2	2	3	3	3	2	1	4	2
19	2	2	3	2	3	1	2	2	2	2	3	2	2	2	2	3	2	1	2	2	2	2	2	1	1	2	3	2	3	2	3	2	1	4	2
20	1	1	1	2	1	1	1	1	1	2	1	1	1	1	2	1	1	1	1	2	1	2	1	1	1	1	2	1	2	1	1	1	1	3	1
21	2	1	1	2	3	1	1	1	1	2	2	1	3	1	2	3	1	1	1	2	1	1	2	1	1	2	2	2	2	1	1	2	1	2	1
22	2	1	1	1	2	3	2	1	1	2	2	2	2	2	2	3	1	1	1	2	2	2	1	1	2	1	1	2	3	1	3	1	1	4	2
23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	4	1	1	3	2	1	3	3	1	1	1	1	1
24	1	1	1	2	3	1	2	1	1	2	2	1	1	1	2	3	2	1	1	2	1	2	2	1	1	1	3	1	2	1	3	2	2	3	1
25	1	1	2	2	1	1	2	1	1	1	2	1	1	2	1	2	1	1	1	2	1	1	1	1	1	2	1	1	3	1	1	1	1	3	2
26	1	1	2	1	2	1	1	1	1	2	2	1	1	1	1	3	1	1	1	2	1	2	1	1	1	1	1	1	1	2	1	1	1	3	1
27	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	4	1	1	1	1	1	1	4	1	1	1	1	1	1	1	1	1	1	4	1
28	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	2	1	1	1	2	1	1	1	1	2	1	2	1	2	1	1	2	1	3	1
29	1	1	1	1	2	1	2	2	1	1	2	1	1	1	1	3	1	1	1	2	1	1	1	1	1	2	1	1	2	1	1	2	1	2	1
30	2	1	1	2	2	1	1	3	2	1	2	2	2	1	2	1	1	1	1	2	1	2	1	1	1	2	2	1	3	2	1	1	1	4	1

No.	Accounting Students 2017's Tolerance Level Towards Unethical Work Behavior																																		
	Question A							Question B							Question C							Question D							Question E						
31	1	1	2	1	3	2	1	1	1	2	1	1	1	1	2	3	2	1	2	2	1	1	2	1	1	1	3	1	1	1	2	1	2	1	1
32	2	2	2	2	2	1	1	2	1	2	2	2	2	1	2	3	1	1	2	3	2	1	2	1	1	2	1	1	2	2	3	2	1	3	2
33	1	2	3	1	1	1	1	1	1	2	1	1	1	1	2	2	1	1	1	1	2	2	1	1	2	2	2	1	1	2	2	1	1	2	1
34	1	1	2	1	1	1	2	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1	2	1	1	1	1	1	2	1	1	1	1	2	2
35	1	2	2	2	1	1	1	2	1	1	1	2	1	1	1	1	1	1	2	1	1	1	2	1	1	1	1	1	2	1	2	1	1	1	1
36	2	2	1	1	2	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	3	1	1	1	1	3	1
37	1	1	2	1	2	1	1	1	1	1	2	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1
38	2	1	1	1	1	2	1	2	1	1	3	1	1	1	1	2	2	2	1	2	1	2	1	1	1	1	2	2	2	1	1	1	2	1	1
39	1	1	1	1	1	1	2	1	2	1	2	1	1	1	1	3	1	1	1	1	1	1	2	1	1	1	1	1	2	1	2	1	1	2	2
40	1	2	2	1	3	1	1	1	1	1	1	2	1	1	2	3	1	1	1	2	1	1	1	1	1	1	2	2	2	2	1	1	1	4	1
41	1	1	1	1	2	1	1	1	1	2	2	1	1	1	1	2	2	1	1	2	1	1	2	1	1	1	1	2	2	2	1	1	2	2	1
42	2	1	1	1	2	1	2	1	1	1	2	2	1	2	1	2	1	1	2	3	1	2	1	1	1	2	1	1	1	1	1	1	1	2	2
43	1	1	1	1	1	1	2	1	1	1	2	1	1	1	1	2	1	1	1	1	1	1	1	1	2	1	1	1	2	2	1	1	1	2	1
44	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	2	2	1	1	1	1	1	1	1	1	2	1	1	1	1
45	2	1	2	1	1	1	1	1	1	2	1	1	1	1	1	1	2	1	1	1	1	2	1	1	2	1	1	1	1	1	1	1	1	1	1
46	2	1	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1
47	1	1	2	1	2	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	2	1
48	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1
49	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
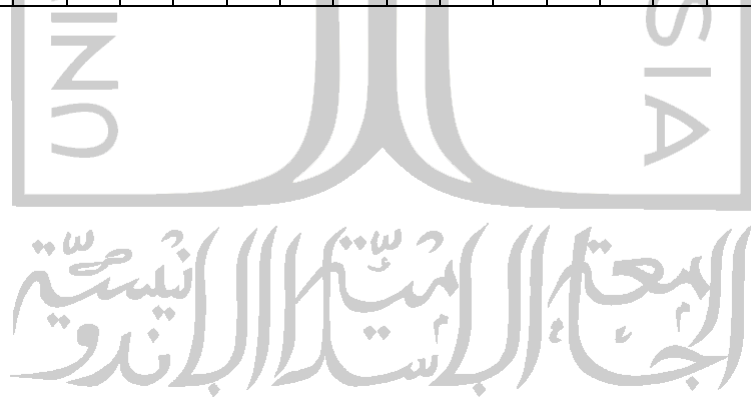
Appendix 5
Accounting Students 2018 & 2019's Tolerance Level Towards Unethical Work Behavior

Accounting Students 2018 and 2019's Tolerance Level Towards Unethical Work Behavior

No.	Question A							Question B							Question C							Question D							Question E						
1	4	4	4	4	4	3	3	3	3	3	3	4	4	3	4	3	4	3	3	4	3	3	4	3	3	4	3	3	3	4	3	3	3	3	3
2	3	2	2	2	3	3	3	3	3	2	2	3	2	3	3	3	2	3	3	2	3	3	4	3	2	2	2	3	4	3	3	4	3	1	3
3	2	2	2	2	3	2	1	3	2	2	2	2	2	2	2	3	3	2	1	2	2	2	2	2	2	2	2	2	3	2	3	1	1	3	2
4	1	2	2	1	3	2	3	3	1	3	3	2	2	2	2	3	2	1	1	3	1	2	3	1	1	1	2	1	3	2	2	2	2	3	2
5	3	3	2	1	3	1	3	2	1	1	1	1	3	2	2	3	3	2	1	1	1	3	3	2	2	2	2	1	3	2	2	1	1	3	1
6	3	2	3	2	3	2	3	2	2	3	3	2	2	2	2	4	3	2	2	3	2	3	3	1	1	3	2	1	4	2	1	1	2	3	2
7	2	3	3	2	2	1	3	3	2	2	2	2	2	2	2	3	3	1	1	2	2	2	3	1	1	1	1	1	2	2	2	1	1	2	1
8	2	1	2	2	2	2	2	2	2	2	2	3	2	2	2	3	2	2	3	3	2	2	3	2	2	2	3	3	3	2	2	2	2	2	2
9	2	2	2	2	3	2	2	2	1	2	3	2	2	2	2	3	2	2	2	2	1	2	3	2	2	2	2	1	3	2	1	1	1	3	1
10	2	2	3	1	2	1	3	3	2	1	2	3	3	2	2	3	2	2	1	3	2	3	3	2	1	2	3	1	2	2	3	1	1	3	2
11	1	2	2	2	2	2	3	2	2	2	3	3	2	1	2	3	2	1	1	2	1	2	3	2	2	1	3	2	3	1	2	2	1	3	2
12	2	2	3	2	2	1	1	2	3	2	2	2	2	2	2	3	3	1	2	2	2	2	3	2	2	1	2	2	2	1	2	2	1	3	2
13	2	2	1	1	2	1	2	3	1	2	2	2	1	1	2	3	3	1	1	3	2	2	3	2	1	1	2	1	3	2	2	1	2	3	2
14	2	2	3	1	2	2	3	3	2	2	2	2	3	2	2	3	3	1	1	2	2	3	2	2	2	2	2	2	3	2	3	1	1	3	1
15	1	1	2	2	2	3	3	3	2	1	2	3	1	2	2	3	1	1	1	2	1	1	3	1	2	1	2	3	3	3	2	1	1	1	1
16	2	2	2	2	3	1	3	1	2	1	2	2	2	2	1	2	2	2	3	2	1	2	3	2	2	2	2	3	2	1	2	1	2	1	2
17	1	2	2	3	3	2	1	2	1	2	3	2	1	1	2	3	3	1	2	3	1	3	2	1	1	1	3	1	2	2	3	1	1	3	1
18	1	2	3	1	1	2	1	2	2	2	2	2	2	2	1	2	3	1	2	2	2	1	2	2	3	2	2	2	2	1	2	2	2	2	2
19	2	1	1	1	2	2	2	2	2	3	3	1	2	1	2	2	1	1	1	1	1	2	3	1	3	1	3	1	2	2	3	2	2	2	3
20	2	2	1	2	2	2	3	2	2	2	3	2	1	1	2	3	2	1	1	3	2	3	2	1	1	1	2	2	1	2	1	1	1	3	1
21	2	2	2	2	2	2	2	2	2	2	2	2	2	1	2	2	3	2	2	2	1	2	2	2	1	1	2	1	1	1	2	1	1	2	1
22	2	2	3	1	3	1	3	3	1	1	1	1	1	2	3	3	1	2	2	2	2	2	2	1	1	1	2	2	1	1	2	1	2	2	1
23	2	2	2	2	2	2	2	2	1	1	2	2	2	2	2	2	2	2	2	2	1	2	2	2	2	2	1	2	2	2	2	2	2	2	2
24	2	1	2	2	3	2	3	3	2	1	1	1	2	2	1	3	3	1	1	1	1	2	3	2	2	2	1	1	3	2	1	1	1	3	1
25	1	1	1	2	2	1	2	2	1	2	2	2	1	1	2	3	3	1	2	2	1	3	2	1	1	3	1	2	3	2	3	1	1	3	1
26	2	2	3	2	3	1	1	2	2	2	2	1	1	2	1	2	2	1	1	2	1	3	2	1	1	1	2	1	2	2	2	2	2	2	2
27	2	1	2	2	2	2	1	2	2	1	1	1	1	2	2	2	1	1	1	2	2	2	2	1	2	3	2	2	2	2	1	1	1	2	2
28	2	2	2	1	2	1	2	2	1	1	2	2	2	2	2	2	2	1	1	2	2	2	2	1	1	1	1	2	3	1	2	2	2	2	1
29	2	2	2	2	2	2	2	1	1	2	2	2	1	2	2	3	2	1	1	2	2	2	2	1	2	2	1	2	2	1	1	1	1	2	1
30	1	2	1	2	2	2	1	2	2	2	2	2	3	2	1	3	2	1	1	2	1	2	2	1	1	2	2	2	1	1	2	1	2	1	2

No.	Accounting Students 2018 and 2019's Tolerance Level Towards Unethical Work Behavior																																		
---	Question A							Question B							Question C							Question D							Question E						
31	2	2	2	1	1	1	3	1	2	1	2	3	2	2	1	2	3	1	1	2	2	2	3	2	2	2	2	1	1	2	1	1	1	1	1
32	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1	2	1	1	1	2	1	3	1	1	1	1	2	1	3	2	3	2	1	2	3
33	2	2	1	1	3	1	2	3	1	1	1	2	2	2	2	3	3	1	1	1	1	2	3	1	1	1	1	1	3	2	1	1	1	3	1
34	1	1	2	1	2	1	1	1	1	1	1	2	2	2	1	2	2	1	2	3	1	1	2	1	2	1	4	1	1	1	3	3	1	2	2
35	2	2	2	2	2	1	1	1	2	1	2	2	2	1	2	1	1	1	1	2	1	2	1	1	2	1	2	1	2	2	3	1	2	2	2
36	1	2	2	1	2	1	1	1	2	1	1	1	1	2	2	3	1	1	1	2	1	2	2	1	1	1	2	1	3	1	2	2	2	3	1
37	1	2	2	2	3	2	2	1	1	1	2	2	2	2	1	2	1	1	1	1	1	2	1	1	1	1	2	2	1	1	2	2	1	1	1
38	1	2	1	1	3	1	2	2	1	1	2	1	1	1	1	2	2	2	1	1	1	3	2	1	1	1	1	2	2	1	1	1	1	3	1
39	1	1	2	2	1	1	1	2	1	1	1	2	2	1	1	2	1	1	1	2	1	1	2	1	3	1	2	2	1	1	1	1	1	1	2
40	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	2	1	1	1	2	1	1	1	1	1	1	2	2	2	2	2	2	1	1	1
41	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	2	2	1	1	1	2	1	1	1	1	1	1	1	1
42	1	2	2	1	1	1	1	1	1	1	1	2	1	1	1	2	1	1	1	2	1	1	2	1	1	1	1	1	2	1	1	1	1	1	2
43	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1
44	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1
45	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Appendix 6
Mean Score of Accounting Students 2017's Unethical Work Behavior Perceptions

No.	Question A	Question B	Question C	Question D	Question E
1	2.14	1.86	2.29	2.29	2.43
2	1.57	1.43	1.86	1.57	1.86
3	2.00	1.86	1.71	1.86	1.57
4	1.86	1.71	1.71	1.29	2.29
5	1.57	1.71	2.00	1.29	1.71
6	2.00	2.29	2.14	2.00	2.57
7	2.00	2.00	2.00	1.71	2.00
8	2.00	2.00	2.00	2.00	2.29
9	1.29	1.29	1.14	2.43	1.57
10	1.86	1.43	1.71	1.43	1.86
11	2.14	1.71	2.00	1.57	1.71
12	2.00	1.43	1.43	1.43	1.14
13	1.71	1.86	1.43	1.43	2.43
14	1.43	1.71	1.71	1.14	2.00
15	1.57	1.43	1.86	1.29	1.43
16	1.43	1.86	1.71	1.57	1.71
17	1.86	1.71	2.29	1.71	1.86
18	1.57	1.43	1.57	1.71	2.57
19	2.14	2.14	2.00	1.86	2.43
20	1.14	1.14	1.29	1.29	1.43
21	1.57	1.57	1.57	1.57	1.43
22	1.71	1.57	1.71	1.43	2.14
23	1.00	1.00	1.00	1.86	1.57
24	1.57	1.29	1.71	1.57	2.00
25	1.43	1.29	1.29	1.14	1.71
26	1.29	1.29	1.43	1.14	1.43
27	1.00	1.00	1.43	1.43	1.43
28	1.14	1.00	1.29	1.29	1.57
29	1.29	1.29	1.43	1.14	1.43
30	1.43	1.86	1.29	1.43	1.86
31	1.57	1.14	1.86	1.43	1.29
32	1.71	1.71	2.00	1.29	2.14
33	1.43	1.14	1.43	1.57	1.43
34	1.29	1.00	1.29	1.14	1.43
35	1.43	1.29	1.14	1.14	1.29
36	1.43	1.14	1.00	1.14	1.57
37	1.29	1.14	1.14	1.00	1.14
38	1.29	1.43	1.57	1.43	1.29
39	1.14	1.29	1.29	1.14	1.57
40	1.57	1.14	1.57	1.29	1.71
41	1.14	1.29	1.43	1.29	1.57

No.	Question A	Question B	Question C	Question D	Question E
42	1.43	1.43	1.57	1.29	1.29
43	1.14	1.14	1.14	1.14	1.43
44	1.00	1.00	1.29	1.14	1.14
45	1.29	1.14	1.14	1.29	1.00
46	1.57	1.00	1.14	1.00	1.14
47	1.29	1.14	1.00	1.00	1.29
48	1.00	1.00	1.00	1.00	1.14
49	1.00	1.00	1.00	1.00	1.00

Appendix 7
Mean Score of Accounting Students 2018 & 2019's Unethical Work Behavior Perceptions

No.	Question A	Question B	Question C	Question D	Question E
1	3.71	3.29	3.43	3.29	3.14
2	2.57	2.57	2.71	2.71	3.00
3	2.00	2.14	2.14	2.00	2.14
4	2.00	2.29	1.86	1.57	2.29
5	2.29	1.57	1.86	2.14	1.86
6	2.57	2.29	2.57	2.00	2.14
7	2.29	2.14	2.00	1.43	1.57
8	1.86	2.14	2.43	2.43	2.14
9	2.14	2.00	2.00	2.00	1.71
10	2.00	2.29	2.14	2.14	2.00
11	2.00	2.14	1.71	2.14	2.00
12	1.86	2.14	2.14	2.00	1.86
13	1.57	1.71	2.14	1.71	2.14
14	2.14	2.29	2.00	2.14	2.00
15	2.00	2.00	1.57	1.86	1.71
16	2.14	1.71	1.86	2.29	1.57
17	2.00	1.71	2.14	1.71	1.86
18	1.57	2.00	1.86	2.00	1.86
19	1.57	2.00	1.29	2.00	2.29
20	2.00	1.86	2.00	1.71	1.43
21	2.00	1.86	2.00	1.57	1.29
22	2.14	1.43	2.14	1.57	1.43
23	2.00	1.86	1.86	1.86	2.00
24	2.14	1.71	1.57	1.86	1.71
25	1.43	1.57	2.00	1.86	2.00
26	2.00	1.71	1.43	1.57	2.00
27	1.71	1.57	1.71	2.00	1.57
28	1.71	1.71	1.71	1.43	1.86
29	2.00	1.57	1.86	1.71	1.29
30	1.57	2.14	1.57	1.71	1.43
31	1.71	1.86	1.71	2.00	1.14
32	1.14	1.14	1.29	1.43	2.29
33	1.71	1.71	1.71	1.43	1.71
34	1.29	1.43	1.71	1.71	1.86
35	1.71	1.57	1.29	1.43	2.00
36	1.43	1.29	1.57	1.43	2.00
37	2.00	1.57	1.14	1.43	1.29
38	1.57	1.29	1.43	1.57	1.43
39	1.29	1.43	1.29	1.71	1.14
40	1.00	1.14	1.29	1.29	1.57

No.	Question A	Question B	Question C	Question D	Question E
41	1.00	1.14	1.00	1.43	1.00
42	1.29	1.14	1.29	1.14	1.29
43	1.00	1.14	1.00	1.14	1.00
44	1.00	1.14	1.00	1.14	1.00
45	1.00	1.00	1.14	1.00	1.00

Appendix 8

Accounting Students 2017's Weighted Average Academic Performance in GPA, Ethics and Religion Subjects and Unethical Work Behavior Perceptions

No.	GPA	Weighted Average Academic Performance in Ethics Subjects	Weighted Average Academic Performance in Religion Subjects	Unethical Work Behavior Perceptions
1	3.02	2.92	3.50	2.200
2	3.20	3.25	4.00	1.657
3	3.40	3.33	3.88	1.800
4	3.43	3.50	3.88	1.771
5	3.43	3.33	3.88	1.657
6	3.43	3.42	3.88	2.200
7	3.44	3.08	4.00	1.943
8	3.46	3.50	4.00	2.057
9	3.46	3.92	3.63	1.543
10	3.47	3.75	4.00	1.657
11	3.47	3.58	3.63	1.829
12	3.49	3.75	3.63	1.486
13	3.50	3.67	3.75	1.771
14	3.50	3.50	4.00	1.600
15	3.56	3.75	3.88	1.514
16	3.56	3.50	3.75	1.657
17	3.56	3.75	4.00	1.886
18	3.58	3.58	4.00	1.771
19	3.59	3.67	4.00	2.114
20	3.59	3.67	4.00	1.257
21	3.59	3.75	4.00	1.543
22	3.62	3.92	3.75	1.714
23	3.62	3.83	4.00	1.286
24	3.62	3.75	3.75	1.629
25	3.63	3.50	3.88	1.371
26	3.64	3.67	4.00	1.314
27	3.65	4.00	3.88	1.257
28	3.65	3.92	3.75	1.257
29	3.66	3.83	4.00	1.314
30	3.66	3.75	4.00	1.571
31	3.67	3.92	3.63	1.457
32	3.68	3.83	4.00	1.771
33	3.68	3.83	4.00	1.400
34	3.69	3.92	4.00	1.229

No.	GPA	Weighted Average Academic Performance in Ethics Subjects	Weighted Average Academic Performance in Religion Subjects	Unethical Work Behavior Perceptions
35	3.71	3.83	4.00	1.257
36	3.71	3.83	4.00	1.257
37	3.71	3.92	3.75	1.143
38	3.72	3.83	3.88	1.400
39	3.72	3.92	3.88	1.286
40	3.74	4.00	4.00	1.457
41	3.76	4.00	4.00	1.343
42	3.76	3.92	4.00	1.400
43	3.78	4.00	3.88	1.200
44	3.86	4.00	4.00	1.114
45	3.88	3.92	4.00	1.171
46	3.89	4.00	4.00	1.171
47	3.89	4.00	4.00	1.143
48	3.90	4.00	4.00	1.029
49	3.96	4.00	4.00	1.000

Accounting Students 2018 & 2019's Weighted Average Academic Performance in GPA, Ethics and Religion Subjects and Unethical Work Behavior Perceptions

No.	GPA	Weighted Average Academic Performance in Ethics Subjects	Weighted Average Academic Performance in Religion Subjects	Unethical Work Behavior Perceptions
1	3.09	2.83	3.25	3.371
2	3.16	3.17	3.25	2.714
3	3.34	3.25	3.50	2.086
4	3.38	3.42	3.00	2.000
5	3.40	3.42	3.38	1.943
6	3.42	3.50	3.13	2.314
7	3.45	3.58	3.88	1.886
8	3.49	3.42	3.38	2.200
9	3.50	3.75	3.63	1.971
10	3.53	3.75	3.38	2.114
11	3.54	3.75	3.63	2.000
12	3.57	3.83	4.00	2.000
13	3.59	3.92	4.00	1.857
14	3.60	3.92	4.00	2.114
15	3.61	3.92	3.88	1.829
16	3.63	3.58	3.75	1.914
17	3.64	3.75	3.75	1.886
18	3.64	3.67	3.88	1.857
19	3.65	3.67	4.00	1.829
20	3.65	3.67	4.00	1.800
21	3.66	3.67	3.75	1.743
22	3.67	3.75	4.00	1.743
23	3.68	3.75	4.00	1.914
24	3.68	3.92	3.50	1.800
25	3.68	3.75	4.00	1.771
26	3.70	3.67	3.63	1.743
27	3.70	3.75	3.75	1.714
28	3.70	3.75	3.63	1.686
29	3.71	3.83	3.63	1.686
30	3.71	3.58	3.88	1.686
31	3.72	4.00	3.63	1.686
32	3.73	3.83	3.88	1.457
33	3.73	3.83	3.88	1.657
34	3.74	3.92	3.63	1.600

No.	GPA	Weighted Average Academic Performance in Ethics Subjects	Weighted Average Academic Performance in Religion Subjects	Unethical Work Behavior Perceptions
35	3.76	3.92	3.50	1.600
36	3.78	4.00	3.88	1.543
37	3.78	4.00	3.50	1.486
38	3.78	4.00	3.75	1.457
39	3.78	3.92	3.88	1.371
40	3.81	4.00	3.88	1.257
41	3.82	3.83	3.75	1.114
42	3.85	4.00	4.00	1.229
43	3.87	4.00	3.88	1.057
44	3.89	4.00	3.88	1.057
45	3.90	4.00	4.00	1.029