

Perceptions Of Accounting Lecturers And Students On The Ethics Of Reporting (Case Study At Dili Timor- Leste High School)

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Abstract

This research was conducted at the Dili Timor-Leste College, this study aims to determine the differences in the perceptions of Lecturers and Accounting students on the ethics of preparing financial statements as seen from Misstatements in financial statements, Disclosure of sensitive information, Cost benefits of disclosure of information and accountability for the use of financial statements. The population in this study was 268. Questionnaires were randomly distributed to both Lecturers and Students of the Accounting Department in Semester V and VII of Dili Timor Leste, with details of 112 for Accounting Students in semester V, VII and 48 for Lecturers of Dili Timor Leste. The data analysis technique used was qualitative data in this study, researchers carried out processing techniques and quantitative data analysis. The formula used is the t-test formula or t-test and paired sample t-test. Based on the results of the research analyzed, it can be concluded that: (1) The results of the calculation of the analysis of the T-test difference with the Independent Sample T-test obtained a probability value of $0.0544 > 0.05$, then H1 is rejected, meaning there is no significant difference in the perceptions of lecturers and students on the ethics of preparing financial statements as seen from the Sala serving in financial reports between Accounting Students and University Lecturers in Dili Timor Leste. (2) The results of the calculation of the analysis of the T-test difference with the Independent Sample T-test obtained a probability value of $0.020 < 0.05$, then H2 is accepted, meaning that there is a significant difference in the perception of students and Dili Timor Leste College Lecturers on the ethics of preparing financial statements as seen from the disclosure sensitive information between Accounting Students and University Lecturers in Dili Timor Leste. (3) The results of the calculation of the analysis of the T-test difference with the Independent Sample T-test obtained a probability value of $0.0105 < 0.05$ then H3 is accepted meaning that there is a significant difference in student perceptions of the ethics of preparing financial statements as seen from the cost benefits of information disclosure between students Accounting and Lecturer at Dili Timor Leste. The results of the calculation of the analysis of the T-test difference with the Independent Sample T-test obtained a probability value of $0.0480 < 0.05$, then H4 is accepted, meaning that there is a significant difference in student perceptions of the ethics of preparing financial statements as seen from the accountability for the use of financial statements between students. Accounting and Lecturer at Dili Timor Leste.

Keywords: Accounting Lecturers and Students, Ethics Of Financial Statements

INTRODUCTION

Financial statements are information that can be used by various users of interest to find out the work of an agency which is very useful to support the right decision making. The information in the financial statements is expected to be used by interested parties as consideration in making decisions. But not a few parties who are not responsible for abusing it for personal gain. Financial accounting standards (PSAK) No. 1 states that financial statements are made to provide financial information of an entity to all parties, both the public and users of the information. In preparing financial statements, accountants are always required to act according to established ethics.

The preparation of financial statements is very much needed by a lecturer and students, especially the understanding of financial statements is needed by a student, especially for students majoring in accounting at Dili Timor Leste universities. college of Dili Timor - Leste a university that tries to prepare students in the field of economics majoring in accounting where the faculty, especially the accounting department tries to create and prepare quality students by providing direction on the preparation of financial reports to students, especially regarding financial reports both regarding the content financial reports, financial statement functions and financial statement preparation. This is important to be understood by lecturers and students, because with the preparation of financial statements some of these things can be used as basic capital for lecturers and students in entering the world of work after understanding accounting courses, especially regarding the preparation of financial statements properly and are expected to be able to apply them in the world of work. in the world of work.

According to Baridwan (2004:17) financial statements are a summary of a recording process, a summary of financial transactions that occurred during the financial year concerned. "Ethics in preparing financial statements is a set of basic principles used to start preparing financial statements. according to Munawir (2004: 2) "financial statements are the result of an accounting process that can provide information about a company's condition as well as a communication tool between financial data and parties with an interest in the company's date. Ethics is a boundary in which there are norms and values regarding individual behavior towards other individuals. In accordance with the form of ethics as a science, individuals are required to always behave in a manner that does not harm others and

themselves, and does not conduct behavior that deviates from the ethics that have been determined in accordance with the environmental conditions in which the individual is located. In this era of globalization, ethics are required to be owned by all individuals both in carrying out their profession as workers who are required to always be able to have good ethics so that they do not harm the environment and the place where the individual works in accordance with his profession.

The ethical problem of preparing financial statements is a problem that will always have the potential to arise in the development of this era. This problem is also faced by Lecturers and accounting students at the Dili Timor Leste university as parties who focus on learning related to the ethics of preparing financial statements. Lecturers of the Accounting Department are considered as parties who have been specially prepared to make decisions related to financial reporting, not only that, but students who are being prepared need to understand ethics in the preparation of financial statements, so a comprehensive ethics training program raises awareness and responsibility if one day become a student accountant. Thus, decision making related to the ethics of preparing financial statements does not only involve cognitive aspects, but also ethical aspects. This is due to the existence of accounting practices that sometimes still conflict with normative ethical values. Ethics in the preparation of financial statements is not only limited to the behavior or code of ethics of accountants, but also the consideration of moral values in making decisions regarding the recognition, measurement, disclosure, and presentation of an entity's financial statements.

RESEARCH METHOD

The method of data analysis by the author using statistics. the formula used is the t-test formula or t-test and paired sample t-test. because the t formula is used, the t formula has many variations and its use is adjusted to the characteristics of the data to be distinguished

Techniques and Data Collection Procedures

Data collection techniques used to obtain primary data: questionnaire method, data collection techniques by distributing questionnaires to respondents containing questions to obtain relevant information. Data collection was carried out by distributing questionnaires directly to respondents with the aim of increasing the number of questionnaires returned by respondents.

Data analysis technique

In this study, researchers used qualitative data analysis techniques, namely in this study researchers carried out quantitative data processing and analysis techniques where raw data was obtained from respondents' answers to research instruments (questionnaires) that were distributed to be processed into standard data. to transform quantitative data so that it can be analyzed by applied statistical methods.

RESEARCH RESULTS AND DISCUSSION

The population in this study were lecturers and accounting students at the Dili Timor Leste college of 2016 2017 as many as two hundred and sixty eight, the number of samples in this study was one hundred and sixty people consisting of forty-eight lecturers and one hundred and twelve students on the number of questionnaires. again, the sampling technique used a survey. the implementation of the distribution of the questionnaire was carried out starting from January 04 to January 16, 2020 the results of distributing the questionnaire that the author did can be presented in the following table:

Table 1

Distribution of the rate of return on lecturer and student questionnaires

No	Description	Total
1	Questionnaire given to respondents Lecturer	48
	Student	112
2	Number of returned questionnaires Lecturer	48
	Student	112
3	Number of questionnaires not used (broken)	-
4	Number of questionnaires that can be processed	160

Source: Primary Data Processed, 2020

Research Instrument

Test Validity test

Based on the questionnaire items given in the questionnaire submitted by Accounting Students Semester V and Semester VII Accounting Students at the Dili Timor Leste College,

then the validity of the question items was tested. The results of the validity test using the SPSS Ver.20.0 program can be seen in the attachment. The correlation technique used is the product moment correlation. The measurement criteria are p-value <0.05, then the statement item is declared valid.

Table 2
Item Validity of Perceptions of Variables regarding the Statements of Financial Statements (X1)

Number	P-Value	$\alpha = 0,05$	Conclusion
1	0,00	0,05	Valid
2	0,00	0,05	Valid
3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid
1	0,00	0,05	Valid
2	0,00	0,05	Valid
3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid

Source: Primary Data Processed, 2020

Source: Primary Data Processed, 2020

From these results, it can be seen that all questionnaire items regarding the Perceptions of Lecturers and Accounting Students regarding misstatements in financial statements

submitted to respondents as many as 7 questionnaire items are declared valid because the p-value <0.05.

Table 3
Item Validity Perception Variable Regarding Sensitive Information Disclosure (X2)

Number	P-Value	$\alpha = 0,05$	Concl Conclusion
1	0,00	0,05	Valid
2	0,00	0,05	Valid
3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid
1	0,00	0,05	Valid
2	0,00	0,05	Valid
3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid

Source: Primary Data Processed, 2020

From these results, it can be seen that all questionnaire items regarding the Perceptions of Lecturers and Students regarding the disclosure of sensitive information submitted to respondents as many as 7 questionnaire items are declared valid because the p-value <0.05.

Table 4
Item Validity Perceptions of the cost benefits of disclosing information (X3)

Number	P-Value	$\alpha = 0,05$	Coclusion
1	0,00	0,05	Valid
2	0,00	0,05	Valid

3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid
1	0,00	0,05	Valid
2	0,00	0,05	Valid
3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid

Source: Primary Data Processed, 2020

From these results, it can be seen that all questionnaire items regarding the Perceptions of Lecturers and Students regarding the costs of benefiting information disclosure (X3) were submitted to the respondents as many as 7 questionnaire items were declared valid because the p-value <0.05.

Table 5
Item Validity of Perception Variables regarding the accountability of the use of financial statements (X4)

Number	P-Value	$\alpha = 0,05$	Conclusion
1	0,00	0,05	Valid
2	0,00	0,05	Valid
3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid
1	0,00	0,05	Valid

2	0,00	0,05	Valid
3	0,00	0,05	Valid
4	0,00	0,05	Valid
5	0,00	0,05	Valid
6	0,00	0,05	Valid
7	0,00	0,05	Valid

Source: Primary Date Processed, 2020

From these results it can be seen that all questionnaire items regarding the Perceptions of Lecturers and Students of Accounting regarding the accountability for the use of financial statements (X4) submitted to respondents as many as 7 questionnaire items are declared valid because the p-value <0.05

Reliability Test

Reliability test is used with the aim of knowing the nature of the measuring instrument used, in the sense of whether the measuring instrument is accurate, stable and consistent. The instrument used in this study is said to be reliable if it has a Cronbach' alpha coefficient greater than 0.60. The results of the reliability test of the research variables using Cronbach's alpha with the help of the SPSS version 20.0 program are as follows:

Table 6
Reliability Test Results

Number	<i>Cronbach's Alpha</i>	Critical Value	Description
1	0,761	0,60	Reliabel
2	0,636	0,60	Reliabel
3	0,710	0,60	Reliabel
4	0,679	0,60	Reliabel

Source: Primary Date Processed, 2020

From these results, it can be seen that all questionnaire items regarding the perceived misstatement variables in the financial statements (X1), the perception of sensitive information disclosure (X2), the perceived cost benefits of information disclosure (X3), and

accountability for the use of financial statements (X4) show a reliable value. because the value of Cronbach's alpha > 0.60 .

Discussion of Data Analysis Results

- 1) Differences in the Perceptions of Lecturers and Students on the Ethics of Financial Statement Preparation Judging from the presentation in the financial statements Based on the calculation results of the T-test analysis with the Independent Sample T-test, a probability value of $0.0544 > 0.05$ is obtained, then H1 is rejected, meaning that there is no significant difference in the perceptions of lecturers and students on the ethics of preparing financial statements as seen from the presentation in the report. between Accounting Students and University Lecturers in Dili Timor - Leste. The average test results show that the perceptions of accounting students and lecturers at the Dili Timor - Leste College regarding the ethics of preparing financial statements as seen from the presentation in the financial statements indicate that the perception of accounting students is high compared to the perception of the Dili Timo - Leste College Lecturers. This is because auditing courses I and II are taken in semester V, so accounting students in semester V have the same good perception as University Lecturers in Dili Timor - Leste, because accounting students have taken auditing courses in semester V.

The results of this study are in accordance with research conducted by Yulianti Dan Fitriany (2005) which states that there is no significant difference in the ethics of preparing financial statements for new students and final year students.

- 2) Differences in the Perceptions of Lecturers and Students on the Ethics of Financial Statement Preparation Viewed from the disclosure of sensitive information Based on the results of the analysis calculation of the T-test difference with the Independent Sample T-test obtained a probability value of $0.020 < 0.05$, then H2 is accepted, which means that there is a significant difference in the perceptions of lecturers and students of Dili Timor - Leste Higher Education towards the ethics of preparing financial statements as seen from the disclosure sensitive information between Accounting Students and University Lecturers in Dili Timor - Leste.

The average test results show that the perception of accounting students is smaller than the perception of Dili Timor - Leste College Lecturers regarding the ethics of preparing financial statements as seen from the disclosure of sensitive information. This shows that

the more accounting students in semesters V and VII study seriously, they will be able to understand the ethics of preparing financial statements regarding the disclosure of sensitive information. accounting students are higher than non-accounting students, as well as final year students majoring in accounting who have higher scores than new students majoring in accounting or other majors.

- 3) Differences in Perceptions of Accounting Lecturers and Students on the Ethics of Financial Reporting in terms of the costs and benefits of disclosing information Based on the results of the calculation of the analysis of the T-test difference with the Independent Sample T-test obtained a probability value of $0.01 < 0.05$ then H3 is accepted which means that there is a significant difference in students' perceptions of the ethics of preparing financial statements as seen from the cost benefits of disclosing information between Accounting Students and Lecturer at Dili Timor - Leste Universities.

The average test results show that the perceptions of Lecturers and accounting students in semester V and Semester VII regarding the ethics of preparing financial statements as seen from the cost benefits of disclosing information indicate that it is higher than the perceptions of Dili Timor Leste university lecturers regarding the ethics of preparing financial statements in terms of costs and benefits. information disclosure. It can be explained that if accounting students in semester V and Semester VII study earnestly, they will be able to explain the ethics of preparing financial statements in terms of the cost benefits of information disclosure. The results of this study support the research conducted by Made Pasek Swi Shantanu (2014) which concluded that there was a significant difference in the perception of accounting students on the ethics of preparing financial statements.

- 4) Differences in the Perceptions of Lecturers and Students on the Ethics of Financial Reporting. Viewed from the accountability for the use of financial statements. Based on the results of the calculation of the analysis of the T-test difference with the Independent Sample T-test obtained a probability value of $0.0480 < 0.05$, then H4 is accepted which means that there is a significant difference in student perceptions of the ethics of preparing financial statements as seen from the accountability for the use of financial statements between Accounting Students. and Lecturer at Dili Timor Leste Universities.

The average test results show that the perception of accounting students regarding the ethics of preparing financial statements is seen from the accountability for the use of financial statements, the mean value is 37.96, while the mean value for the perceptions of Dili Timor Leste University Lecturers regarding the ethics of preparing financial statements is seen from the accountability of using reports. finance amounted to 38.71.

So it can be concluded that the perception of accounting students is higher than the perception of Dili Timor - Leste College Lecturers regarding the ethics of preparing financial statements as seen from the accountability for using reports. It can be explained that the more students in the accounting semesters V and VII semesters study hard, they will be able to explain the Ethics of Financial Statements Preparation Viewed from the responsible use of financial statements. The results of this study support the research conducted by Made Pasek Swi Shantanu (2014) which concludes that there are significant differences in accounting students' perceptions of the ethics of preparing financial statements.

Table 7
Hypothesis test results

Table of Hypothesis Test Results			
Hypothesis	Probability Value	Sig	Conclusion
There are differences in the perception of accounting lecturers and students on the ethics of preparing financial statements regarding misstatements in financial statements	0,544	0,05	H1 Rejected
There are differences in the perceptions of accounting lecturers and students towards the ethics of preparing financial statements regarding the disclosure of sensitive information.	0,020	0,05	H2 Received
There is a difference in the perception of Lecturers and students of Accounting on the cost benefits of disclosing information.	0,105	0,05	H2 Rejected

There are differences in the perception of Accounting Lecturers and students on the ethics of preparing financial statements regarding the accountability of financial statement users.	0,048	0,05	H2 Received
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CONCLUSION

Conclusion

Based on the results of the study, the following conclusions were obtained:

1. There is no significant difference in the perception of lecturers and students on the ethics of preparing financial statements as seen from the slack in the financial statements between lecturers and accounting students at the Dili Timor Leste university.
2. There is a significant difference in students' perceptions of the ethics of preparing financial statements as seen from the disclosure of sensitive information between lecturers and accounting students at Dili Timor Leste.
3. There is a significant difference in the perception of lecturers and students on the ethics of preparing financial statements as seen from the costs and benefits of disclosing information between lecturers and accounting students at Dili Timor Leste.
4. There is a significant difference in the perception of lecturers and students on the ethics of preparing financial statements as seen from the accountability for the use of financial statements between lecturers and accounting students at the Dili Timor Leste tertiary institution.

Limitations

This study has a number of limitations, namely in data collection, this study uses a questionnaire. Therefore, the data collected only illustrates the perceptions of lecturers and students on the ethics of preparing financial reports and researchers cannot control respondents' answers which do not show the real situation. In addition, research that uses questionnaires as a data collection technique allows the resulting data to have the opportunity to be biased. The possibility of this bias is due to differences in perceptions between researchers and respondents to the questions posed.

Applied Implication

The suggestions that researchers convey related to the results of the study are as follows:

1. First, further research should be carried out with a wider scope of research, not only limited to accounting lecturers and students at the Dili Timor Leste university, so that research results can be generalized more generally. The research sample should also be expanded, not only students of the Institute of Business (IOB), but also include students at other universities to serve as samples so that they can get better results.
2. Second, it is necessary to do more research related to the ethics of preparing financial statements by adding other factors, such as based on gender and accreditation of study programs, so that these factors can be measured perfectly.
3. Third, it is necessary to use a theory regarding According to Nordiawan (2010) said that if the presentation of information is wrong it will affect decision making in terms of investing, so it is necessary to present information that is in accordance with the actual data and information.

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