

ABSTRACT

In the context of education in Indonesia, the phenomenon about the deterioration of moral values has become a kind of red light urging all parties, to immediately see an important synergy for the development of character education. Professional assessment cannot be separated from the basic value of honesty. This study aims to determine the influence of accounting student moral reasoning and ethical sensitivity toward unethical academic behaviour.

The samples in this study are 200 respondents and the questionnaires were distributed to the accounting major student of economic and business faculty in Diponegoro University, Semarang. All questions were measured using a Likert scale with 5 rank answers from never to always. The data were processed using SPSS 23. Data analysis method used is quantitative analysis using validity test, reliability test, normality test, classic assumption test, multiple linear regression analysis tests, t-test, and f-test.

The result of this study showed that the moral reasoning and ethical sensitivity variables have a significant influence on unethical academic behaviour on an accounting student who is studying accounting major in Diponegoro University, Semarang.

Keywords: Moral Reasoning, Ethical Sensitivity, Unethical Behaviour, Ethics, Unethical Student Behaviour.