

TABLE OF CONTENTS

	PAGE
TITLE PAGE.....	10
PERSETUJUAN SKRIPSI.....	ii
PENGESAHAN KELULUSAN UJIAN.....	iii
THESIS ORIGINALITY DECLARATION.....	iv
ABSTRAK.....	v
ABSTRACT.....	vi
FOREWORD.....	vii
TABLE OF CONTENTS.....	x
LIST OF TABLES.....	xv
LIST OF IMAGES.....	xvi
LIST OF APPENDIX.....	xvii
CHAPTER I INTRODUCTION.....	1
1.1 BACKGROUND OF THE STUDY.....	1
1.2 PROBLEM IDENTIFICATION.....	20
1.3 STUDY STATEMENT.....	21
1.4 STUDY OBJECTIVE.....	22
1.5 CONTRIBUTION STUDY.....	22
1.6 THESIS OUTLINE.....	24
CHAPTER II LITERATUR REVIEW.....	26
2.1 THEORY OF BEHAVIOUR.....	26
2.2 ATTRIBUTION THEORY.....	28
2.3 THEORY OF MORAL DEVELOPMENT.....	29
2.4 ETHICAL THEORY.....	32
2.5 ACCOUNTANTS PROFESSIONAL ETHICS.....	20
2.6 HYPOTHESIS DEVELOPMENT.....	46
2.6.1 Ethical Conduct Toward Accounting Student.....	46
2.6.1.1 Measuring Unethical Behaviour of Accounting Student.....	49
2.6.2 Definition of Moral Reasoning.....	50
2.6.2.1 Factors Affect Moral Reasoning....	56
2.6.2.2 Measurement of Moral Reasoning..	57
2.6.3 Ethical Sensitivity.....	58
2.6.3.1 Understanding of Ethical Sensitivity.....	58
2.6.3.2 Factors influencing Ethical Sensitivity.....	59
2.3 THEORY OF MORAL DEVELOPMENT.....	29
2.4 ETHICAL THEORY.....	32
2.5 ACCOUNTANTS PROFESSIONAL ETHICS.....	20
2.6 HYPOTHESIS DEVELOPMENT.....	46

2.6.1	Ethical Conduct Toward Accounting Student...	46
2.6.1.1	Measuring Unethical Behaviour of Accounting Student.....	49
2.6.2	Definition of Moral Reasoning.....	50
2.6.2.1	Factors Affect Moral Reasoning....	56
2.6.2.2	Measurement of Moral Reasoning..	57
2.6.3	Ethical Sensitivity.....	58
2.6.3.1	Understanding of Ethical Sensitivity.....	58
2.6.3.2	Factors influencing Ethical Sensitivity.....	59
2.6.3.3	Measurement of ethical Sensitivity.....	60
2.7	Prior Research.....	61
2.8	HYPOTHESIS DEVELOPMENT.....	69

2.8.1	Effect of Moral Reasoning Toward Unethical Accounting Student Behaviour.....	69
2.11	FRAMEWORK.....	72
CHAPTER III RESEARCH METHOD.....		73
3.1	RESEARCH VARIABLES AND OPERATIONAL DEFINITIONS OF VARIABLES.....	73
3.2	TYPE OF REASEACH.....	74
3.2.1	Dependent Variables.....	75
3.2.2	Independent Variables.....	77
3.2.2.1	Moral Reasoning (X1).....	78
3.2.2.2	Ethical Sensitivity (X2).....	80
3.3	POPULATION, SAMPLE AND SAMPLING TECHNIQ..	81
3.4	TYPES AND SOURCES OF DATA.....	83
3.5	METHODS OF DATA COLLECTION.....	84
3.6	METHODS OF ANALYSIS	85
3.6.1	Validity Test and Reliability Test.....	86
3.6.2	Normality Test.....	87
3.6.3	Classic Assumption Test.....	88
3.6.4	Multi Linear Regression.....	89
3.6.5	Hypothesis Test.....	
3.6.5.1	t Value Test (t-test).....	90
3.6.5.2	The Coefficient of Determination (R2).....	91

3.6.5.4	Statistical f test.....	74
3.8	PHASES OF RESEARCH IMPLEMENTATION.....	75
	CHAPTER IV DATA ANALYSIS AND DISCUSSION.....	76
4.1	DESCRIPTION OF RESPONDANTS.....	76
4.2	DATA ANALYSIS.....	77
4.2.1	Data Quality Test.....	77
4.2.1.1	Validity Test.....	77
4.2.1.2	Reliability Test.....	79
4.2.2	Variable Description.....	80
4.2.2.1	Unethical Behaviour (Y).....	81
4.2.2.2	Moral Reasoning (X1).....	81
4.2.2.3	Moral Sensitivity (X2).....	81
4.2.3	Hypothesis Testing.....	81
4.2.4	Classic Assumption Test.....	82
4.2.4.1	Normality Test.....	82
4.2.4.2	Multicollinearity Test.....	84
4.2.4.3	Heteroscedasticity Test.....	85
4.2.4.4	Regression Model.....	86
4.2.4.5	t Value Test (t-test).....	88
4.2.4.6	F Value Test (F-Test).....	89
4.2.4.7	Coefficient of Determination Test (R ²).....	89

4.3	DISCUSSION OF RESULT ANALYSIS.....	114
4.3.1	The Effect of Moral Reasoning toward the Unethical Behaviour of Accounting Students.....	114
4.3.2	The Influence of Ethical Sensitivity Toward Unethical Behaviour of Accounting Students.....	115
4.3.3	The Influence of Moral Reasoning and Ethical Sensitivity toward the Unethical Behaviour of Accounting Students	117
	CHAPTER V CONCLUSION.....	119
5.1	CONCLUSION.....	119
5.2	RESEARCH LIMITATION.....	120
5.3	IMPLICATION.....	121
	REFRENCES.....	122