



Research Paper

Determining The Factors Influence Ethical Behavior Intention Among Accounting Students: Madagascar and Indonesia Cases

Rakotoarisoa Maminjanahary Nambinina^{1, 4*}, Kurnia Ekasar², Lia Agustina³

^{1,2,3} Accounting Management, State polytechnic Malang, Malang, Indonesia

⁴ ASTA Research Center, Antananarivo, Madagascar

ARTICLE INFO

Keywords:

Ethical Behavior Intention,
Attitude, Subjective Norm,
Perceived Behavior Control,
Accounting, TPB, Students,

ABSTRACT

Ethical behavior is very essential for a professional career as well as in academics, especially for accounting students. Ethics makes an individual behave, engage, participate, and intend an ethical and right decision. It is important to study the ethical behavior among accounting students, knowing the factors influencing the intention of accounting students to engage or participate in ethical behavior would help to prepare an effective behavior and engage ethically in their future careers. This study discusses the ethical behavior of university students majoring in Accounting in Madagascar and Indonesia and its purpose is to analyze the influence of attitude, subjective norms, and perceived behavior control on the ethical behavior of university accounting students in Madagascar and Indonesia. This study was conducted on 200 respondents, precisely 100 from Madagascar and 100 from Indonesia, all of whom are university accounting students. The result of the analysis showed that together attitude, subjective norms, and perceived behavior control has a positive influence on the ethical behavior of university accounting students in Madagascar and Indonesia. Based on the results of data processing using multi-group regression analysis using SPSS software, proven that attitude and perceived behavior control has a positive effect and significant effect on the ethical behavior of university accounting students, while subjective norm does not affect the intention of student toward ethical behavior.

E-ISSN: 2958-6429

P-ISSN: 2958-6410

This is an open-access article under the
[CC BY-SA](#) license.

Copyright © 2022 by Author. Published
by ASTA Research Center

1. INTRODUCTION

Ethical behavior is very essential for a professional career and as well as in an academic's field, especially for accounting students. Ethics makes individuals behave, engage, participate, and intend to take an ethical and right decision. It's important to study the ethical behavior among accounting students, knowing the factors that influence the intention of accounting students to engage or participate in ethical behavior would help to prepare an effective behavior and engage ethically in their future careers. It also helps to avoid students to misuse their knowledge and use it in the wrong ways in the workplace. To prevent them to engage in any unethical behavior in the future such as fraud, cheating, and corruption in their future professional career.

Development of the time is usually always accompanied by changes in human behavior, where human behavior is often associated with ethical issues, where a professional must have ethics which is a general pattern or perspective and a set of rules of behavior or a moral code that must be obeyed by those who run the profession. Likewise in the case of the accounting profession where the accounting profession is closely related to public perception of it. This perception affects public confidence in accountants. The number of cases that have dragged the names of professional accountants and public accounting firms (KAP) has made the accounting profession recently received a negative view from the public, especially since the emergence of the Enron and Worldcom cases to the public has increasingly created a crisis of confidence in public

*Corresponding author.

E-mail: mamirak24@gmail.com

accountants, where KAP Arthur Andersen must be held responsible for his fraudulent audit, which made the KAP receive strict sanctions from the United States government, which also marked the end of the golden era of Arthur Andersen (AA) firm, and at the same time triggered the preparation of the US. Sarbanes-Oxley Act (SOX), and encourage accountability and governance reforms in companies and the accounting profession. Ethical issues in the accounting profession have become a public concern. In Indonesia, the issue of ethics in the field of accounting develops along with the occurrence of various cases of ethical violations that affect the accounting profession, especially auditors, such as the cases that occurred in Kimia Farma and Telkom in 2002. The issue on unethical behavior have grown among professionals even since they were still students and this behavior has unwittingly been fostered and become a habit in lectures (Sheehan & Schmidt, 2015). One of the unethical behaviors in lectures is cheating. Nazir and Aslam (2010) in their research about do ethics classes influence student behavior. There are many ways that students do when they cheat, such as writing concepts, looking at cell phones, keeping small notes in a pencil box, write small notes on the desk and ask permission to go to the toilet during the exam. According to Anggraini et al (2020) studying the behavior of future leaders can be seen from the behavior of students now. Students' behavior needs to be studied to find out if they will behave ethically or not in the future, with the aim of being able to assist company management in solving problems when the student is working (Ajzen, 2015). In doing so, students need to understand and explore ethical behavior in higher education. Accountants' ethical attitudes and behavior can be formed through the educational process that occurs in educational institutions that have accounting study programs (Ajzen, 2015). Culture can be referring to a system of society or values that hold by groups "broad tendency to prefer certain state of affairs over others" (Hofstede, 1980). This set of systems of value or simple terms as a way of living can play a role in individual psychology, attitude and behavior. because people from different cultural background might have a different values, norm and perspective in and about the world (Douglas & Wier, 2005; Fenitra & Sri, 2020). Raj and Roy (2016) discussed that culture set a rule to individual that everyone should behave in ethical manner, for example stealing is not acceptable in any culture because it's unethical. It is undeniable that ethic seen differently from people from different countries because of the culture differences (Aminlari, 2019; Waldmann, 2000) In addition, individual from different countries will make ethical judgment differently (Liu et al., 2021). However, in accounting there is a clear and comprehensive ethical code that every individual ought to follow. Hence, it is vital to understand the behavior of students in different culture.

This research attempts to understand ethical behavioral intent among accounting students using the theory of planned behavior (Ajzen, 1991). According to Ajzen (2020b) Ethical decision-making requires a person to identify ethical issues, make ethical decisions, set ethical intentions, and address ethical issues. It's a four-step process. Thus, it is clear the Theory of planned Behavior is able to explain this issue. In the other research, they show that circumstances, value, norms and religion determined the intention of individual to behave in ethical behavior. In this study, the objectives are to know the factors of accounting students' behavior intention by applying the theory of planned behavior which is attitude, subjective norm and perceived behavior control.

In the other research, they show that there are many factors that influence ethical behavior intention of students, but in this study only focuses on attitude, subjective norm, and perceived behavior control. The research problems in this study are: Does attitude toward ethical behavior influence the ethical behavior intention among accounting students in Madagascar and Indonesia? Does subjective norm influence the ethical behavior intention among accounting students in Madagascar and Indonesia? Does perceived behavior control influence the ethical behavior intention among accounting students in Madagascar and Indonesia? And does cultural background play a role in these relationships? The purpose of this research is to analyze and

determine the effect of attitude, subjective norm and perceived behavior control on ethical behavior of accounting students in Madagascar and Indonesia.

2. LITERATURE REVIEW

2.1. Theory of Planned Behavior and Ethical Behavior Intention

The theory of planned behavior is a theory developed by Ajzen (1985) to understand human behavior. According to theory, a person's behavior is determined by the intended behavior. The theory also explains that an intended behavior is determined by three factors: attitude toward behavior, subjective norm and perceived behavior control. Fishbein and Ajzen (1974) improves the Theory of Reasoned Action (TRA) and named TPB (theory planned behavior) by incorporating another variable in the model namely perceived behavior control. It explains individual behavior arises by the intention of the individual to behave, and individual intentions are originated by many internal and external factors to the individual. Individual attitude towards behavior includes confidence about a behavioral judgment of behavioral outcomes, subjective norms is a normative belief and motivation to obey (Awang, 2019). The Theory of Planned Behavior (TPB) seems very suitable for explaining the factors that influence students' ethical behavior, in this case the action taken based on very complex psychological processes. The theory of Planned Behavior explains that an individual's intention to engage, act and behave in certain manner is determine by three factors namely; attitude toward the behavior, subjective norms and perception of behavioral control (Ajzen, 1997).

From several definitions from previous study. It can be concluded that the Theory of Planned Behavior is an arising intention of the individual to act, and the intention caused by many internal and external factors of that individual (Ajzen, 2020b). Intention to conduct behavior is affected by three variables, specifically attitude toward the behavior, subjective norms and perceived behavior control. Thus, the author in this research conceptualized ethical as ethics behavior in morality to individual including of being honest in exam or test, keeping a secret or embarrassment of others, toleration to temptations and taboos, being straight and honest (Ajzen, 2020a).

2.2. Attitude toward Ethical Behavior

Attitude reflects one's feeling or general perception of a particular behavior or whether the person is in favor of doing it (Fenitra & Haryanto 2019). In this research, this attitude refers to positive Ethical judgments of the accounting student. So, when they have a more positive ethical judgment then they are intending to participate in ethical behavior. Awang (2019) described attitude as the level of affection (feeling) that a person feels accepting or rejecting an object or action, and attitude is measured by the procedure of placing the person on a two-point scale, for example agree or reject, good or bad, and so on. Thus, a person's attitude towards the act of disclosing fraud (whistleblowing) will show feelings about whether the whistleblowing act is good or bad for someone. Moreover, according to (Ajzen & Fishbein, 1974) attitude toward the behavior are a person's assessment of what they are doing when they see or know what they are doing. People are going to provide an assessment of the behavior carried out by somebody. The assessment given might be positive or negative. In the context of behavioral attitude Ajzen and Fishbein (2010), explain the strongest beliefs connect behaviors to achieve positive or negative worthy results. Attitude toward the behavior that he considers positive is what he will choose to behave in his life.

In general, one would do something certain behaviors that are believed to give positive results (favorable attitude) versus engaging in behavior which is believed to give negative results (attitudes that unfavorable). Beliefs that arise from attitudes to a person towards behavior is called belief behavior (behavioral beliefs) .In addition, the second factor that

determines attitude is evaluation results (outcome evaluation). The evaluation results are: personal judgment that the consequences of that behavior taken is liked or disliked (Ajzen, 1997) Preferred consequences of certain behaviors tend to increase a person's intention to do such behavior (Laily et al., 2021). From several definitions of attitude toward the behavior according to some researchers can be concluded that attitude toward the behavior is a behavior that is believed to provide positive results compared to perform a behavior that will give the desired result negative. The attitude that he believes positive is what the individual behaves later in his life.

Hypothesis 3: there is a positive influence of attitude toward ethical behavior on ethical behavior intention of accounting students

2.3. Subjective Norm

Subjective norm often refers to the social pressures. In other words, it refers to the influence of speakers and people in the vicinity who may change their opinions and thoughts. In this research, subjective norm is the pressure from the social toward the students that they are expected to act or participate in ethical behavior. According to Ajzen (1991) norms are subjectively the environmental conditions of an individual who accept or do not accept the behavior shown and show behavior that acceptable to the people and the environment around. People avoid behavior when the environment around indicates that they do not support that behavior. Besides, (Awang, 2019) states that the subjective norm is a person will perform particular behavior when his behavior can be accepted by people who he considers important in his life. Thus, normative beliefs generate an awareness of the social environment and the pressure of subjective norms. Subjective norms are one's perception or views of the beliefs of others that will influence the intent to carry out the behavior under consideration. The direct effect reason of subjective norms on intentions is that people are able to choose to conduct a behavior even though they dislike the behavior or its outcomes (Ajzen, 2020c).

From the notion of subjective norms according to some researchers, it can be summarized that the subjective norm is an individual will conduct a particular behavior if his behavior is acceptable to the people who exist surrounding. So, a person's perception or opinion of another's beliefs will influence the intention to engage in or not to engage in a contemplated behavior.

Hypothesis 2: there is a positive influence of subjective norm on ethical behavior intention of accounting students

2.4. Perceived Behavior Control

According to Ajzen (1991) perceived behavioral control is perceived ease or difficulty in performing the behavior, "the perception of ease or difficulty in performing the behavior". Perceived behavior control is how one understands that the outcome shown is from the control he made. Perceived behavior control refers to the capability and ability of an individual to perform a several behaviors. In this study, this variable refers to the capability of the students to engage in ethical behavior at any time.

According to Ghufon (2010), it is asserted that perceived behavioral control is an individual skill in reading the sensitivity of self and environment. In addition, it is the ability to control and manage the behavioral factors according to the situations and the conditions, the tendency to attract attention, the desire to change behavior to suit others, to please other people's hearts. It can be stated that perceived behavioral control represents people's perception of how easy or difficult it is to express an attitude of concern. Therefore, someone will intend to perform a behavior when they think that the behavior is easy to perform or not, because there are things

that support the behavior. From the concept of cognitive behavioral control according to some researchers, we can conclude that perceived behavioral control is the perception that people can easily or with difficulty expressing an important positive attitude. So, someone will have the intention to do a behavior if they have the perception that the behavior is easy to demonstrate or perform.

Hypothesis: 3 there is a positive influence of perceived behavior control on ethical behavior intention of accounting students.

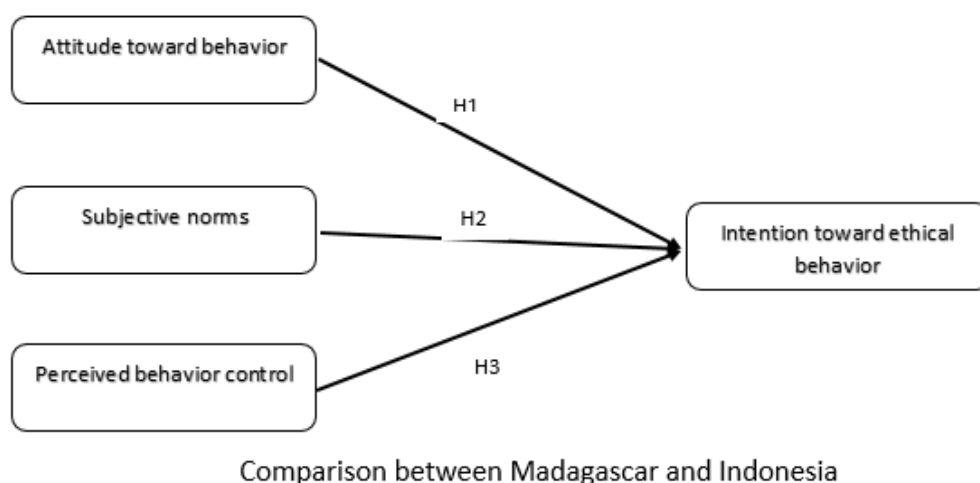


Figure 1: *conceptual framework*

3. METHODOLOGY

3.1. Data collection and technic

The type of data used in this study is primary data. Primary data is data collected for research from the actual place of occurrence the event (Sekaran, 2006:77). Primary data was chosen as the data source so that the data obtained are really accurate that it can prove the available hypothesis. Primary data itself can be obtained by distributing questionnaires contains a list of questions to the object of research which is determining the factors influencing ethical behavior of accounting students. The data used in this study was obtained through the collection of primary data so called distributing questionnaires. Questionnaire is a set of questions that have been formulated to record answers from respondents which is university students majoring in accounting. (Sekaran, 2006) Each questionnaire consists of 1 (one) dependent variable and 4 (four) independent variables. Questionnaires were submitted directly to respondents and given time to fill it out. All questionnaires will be collected again by researchers. Data collection with questionnaires can be measured by using an interval scale with the Likert attitude measurement method. In In this study, the scale used contains five levels of answer preferences: 1 (Strongly Disagree), 2 (Disagree), 3 (Neutral) 4. (Agree), 5 (Strongly Agree).

3.2. Sample description

The table describes the demographic characteristics of the sample, the total sample in this study was 200 individuals accounting students 100 in Madagascar and 100 in Indonesia. 62 percent were male and 38 percent female for Madagascar while 58 percent were male and 42 percent for Indonesia.

Table 1. Respondents Description

		Madagascar	Indonesia
GENDER	Male	62	58
	Female	38	42
EDUCATION	Bachelor Degree	54	48
	Diploma 3	10	27
	Master Degree	34	23
	Doctorate Degree	2	2
AGE	18-23	58	82
	24-29	40	17
	Above 30	2	1

Note. n= Frequency, %= Percentage

4, RESULTS AND DISCUSSIONS

4.1. Validity test

Validity test is used to measure the validity of a questionnaire. A questionnaire is said to be valid if it is able to reveal something that will be measured by the questionnaire. Table 2 below of validity test results shows that the loading factor of each indicator is above 0.4. When the loading factor is above 0,4 meaning that each item is valid according to Hair et al., (2012). The loading factor value of attitude range from 0.343 to 0.598, which indicated that the value above 0.4 are valid. However, ATT4 was deleted because the loading factor value is below 0,4. The loading factor value of the subjective norm range from 0.679 to 0.757, meaning that each item is valid according to Hair et al., (2012). The loading factor value of perceived behavior control range from 0.523 to 0.648, which indicated that the value is above 0.4 meaning that each item is valid according to Hair et al., (2012). The loading factor value of intention range from 0.542 to 0.609, which indicated that the value is above 0.4 meaning that each item is valid according to (Hair et al., 2012).

Table 2. Factor Loadings

	Indicator	Factor loadings	Std.Error
<i>Attitude</i>		0.467	0.061
	ATT1		
	ATT2	0.509	0.055
	ATT3	0.598	0.064
Subjective norm	ATT4*	0.343	0.051
	SN1	0.715	0.062
	SN2	0.679	0.057
	SN3	0.705	0.060
	SN4	0.757	0.062
Perceived behavior control	PBC1	0.523	0.048
	PBC2	0.648	0.061
	PBC3	0.531	0.050
	PBC4	0.591	0.055
Intention	INT1	0.542	0.047
	INT2	0.576	0.053
	INT3	0.609	0.046
	INT4	0.586	0.046

*Item deleted

4.2. Reliability test

Reliability testing in this study used the Cronbach Alpha formula. A variable is said to be reliable if the Cronbach Alpha value is greater than 0.60. The results of the reliability test in table 3 above show that all variables have a fairly large Alpha coefficient that 0.690 for attitude, 0.838

for subjective norm and 0.778 for perceived behavior control. All of the variables cronbach's Alpha is superior than 0.6 so that it can be said that all measuring concepts of each variable from the questionnaire are reliable, which means that the questionnaire used in this study is in accordance with the requirements.

Table.3 Reliability test result

Variable	Number of indicators	Cronbach's Alpha
Attitude	4	0.690
Subjective norm	4	0.838
Perceived behavior control	4	0.778
Intention	4	0.838

4.2 Classical assumption.

4.2.1 Normality test

The purpose of the normality test is to determine whether each variable is normally distributed or not. A normality test is used to determine whether the data is normally distributed or close to normal. The Skewness and Kurtosis test can be performed to test that a set of data is from a normal distribution. According to (Kline, 2005) measures of Skewness and Kurtosis are used to set on if the indicators link up normality assumptions. The acceptable criteria for Skewness range are greater than -3 and less than +3, and Kurtosis range is between -10 to +10 (Brown, 2006).

4.2.2 Multicollinearity test

Multicollinearity test is used to determine the presence or absence of multicollinearity in the regression model used in this study by looking at the variable tolerance and Variance Inflation Factor (VIF). Based on Table 4 above, it shows that the value of tolerance and the calculation of Variance Inflation Factor (VIF) value shows that all independent variables consisting of attitude, subjective norm, and perceived behavior control have tolerance values in a range of 0.443 to 0.482 above 0.1 and VIF is in range of 2.073 to 2.258 which is less than 10. Therefore, it can be concluded that the regression model does not occur multicollinearity between independent variables in the regression model used in the study.

Table 4. Coefficients

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Attitude	.469	2.134
Subjective norm	.443	2.258
Perceived behavior	.482	2.073

4.2.3 Heteroscedasticity test

Heteroscedasticity arises because the error or residual of the model being tested does not have a constant variance from one observation to another. Determine the presence of heteroscedasticity or not, it can be done by using the Glejser test. Based on the results of the heteroscedasticity test, using the Glejser test it can be seen that the significance value of all independent variables consisting of attitude, subjective norm, and perceived control behavior shows a significant value of 0.687 for attitude, 0.372 for subjective norm and 0.428 for perceived behavior control. According to Hill et al (2011) when the significant value is superior to 0.05, it

means that there is no heteroscedasticity, and when it is inferior to 0.05 means that heteroscedasticity occurs. So, it can be concluded that in the regression model used in this study, there is no heteroscedasticity.

4.3 Multiple Regression Analysis

The constant (a) of 0.690 states that if the independent variable (attitude, subjective norm, perceived behavior control) is 0, then the ethical behavior of accounting students is 0.690. The constant (a) of 0.690 states that if the independent variable (attitude, subjective norm, perceived behavior control) is 0, then the ethical behavior of accounting students is 0.690.

Table 5. Multi-group regression analysis (Madagascar and Indonesia)

	Madagascar					Indonesia				
	Unstandardized		Standardized		Sig.	Unstandardized		Standardized		Sig.
	Coeff		Coeff			Coeff		Coeff		
	B	Std. Error	Beta	t-value		B	Std. Error	Beta	t-value	
Cst	.851	.310		2.745	.007	.643	.301		2.136	.035
ATT	.189	.065	.238	2.935	.004	.183	.098	.159	1.868	.065
SN	.047	.060	.066	.784	.435	-.022	.094	-.026	-.237	.813
PBC	.573	.083	.571	6.932	.000	.684	.105	.712	6.513	.000

The table 5 shows the multi-group-regression coefficient between Madagascar and Indonesia. The coefficient value of attitude variable for Madagascar (B= 0.189; Std.err=0.065; Beta=0.238; t-value=2.935) with p-value of 0.007. The coefficient value of attitude variable for Indonesia (B=183; Std.err=0.098; Beta=0.159; t-value=1.868) with p-value of 0.065. The result indicated that if attitude has increased, the ethical behavior of students will increase. The result concluded that the influence of attitude on ethical behavior intention of Madagascar is significant while it is not significant for Indonesia.

The table 5 shows the multi-group-regression coefficient between Madagascar and Indonesia. The coefficient value of subjective norm variable for Madagascar (B= 0.047; Std.err=0.060; Beta=0.066; t-value=0.784) with p-value of 0.435. The coefficient value of subjective norm variable for Indonesia (B=-0.022; Std.err=0.094; Beta= -0.026; t-value=-0.237) with p-value of 0.813. The result indicated that if subjective norm has increased, the ethical behavior of students will increase. The result concluded that the influence of subjective norm on ethical behavior intention of both Madagascar and Indonesia is not significant.

The table 5 shows the multi-group-regression coefficient between Madagascar and Indonesia. The coefficient value of perceived behavior control variable for Madagascar (B=0.573; Std.err=0.083; Beta=0.517; t-value=6.932) with p-value of 0.000. The coefficient value of perceived behavior control variable for Indonesia (B=.684; Std.err=0.105; Beta=0.712; t-value=6.513) with p-value of 0.000. The result indicated that if perceived behavior control has increased, the ethical behavior of students will increase. The result concluded that the influence of perceived behavior control on ethical behavior intention of both Madagascar and Indonesia are significant.

4.4. Hypothesis testing

4.4.1. F Statistical Test (Simultaneous Significance Test)

Based on table 6 below, testing the influence of independent variables together or simultaneously on the dependent variable is carried out using the F test. The results of statistical calculations show the calculated F value = 112.578 with a significance of 0.000 which is below

0.05 meaning that, together attitude, subjective norm and perceived behavior control have a positive and significant influence on intention toward behavior of university's accounting students.

Table 6. ANOVA

	Sum of square	mean square	df	F	sig
Regression	50.385	16.795	3	112.578	0.000
residual	29.240	.149	196		
Total	79.625		199		

4.4.2. Coefficient of Determination (R^2)

The coefficient of determination is used to determine how much or how far the influence of the independent variables has an influence on the dependent variable. The value of the coefficient of determination is determined by the adjusted R square value.

Based on the results of the regression calculation, it can be seen that the coefficient of determination (adjusted R^2) obtained is 0.627. This means that 63.3% of intention toward the behavior of accounting students are influenced by attitude, subjective norm and perceived behavior control, while the remaining 37.7% of intention of students toward ethical behavior are influenced by other variables which are not examined in this study.

4.5. DISCUSSION

There is a positive influence of attitude toward ethical behavior on ethical behavior intention. Testing the first hypothesis (H1) states that attitude has a positive effect on ethical behavior of accounting students with a significance value of 0.001 which is below 0.05, meaning that H1 is accepted. The results of this study are supported by research conducted by Awang, (2019) which shows that attitude has a positive effect on the ethical behavior intention. This is in line with Said et al., (2020)'s opinion that attitude has a significant influence on behavior intention. Based on the test partial results that has been done shows that attitude have an effect to accounting students' ethical behavior 'intention. So that it can be concluded that there is positive and significant influence on accounting students' attitude of ethical behavior's intention. From this hypothesis testing (H1), it shows that the more accounting students have a positive attitude on ethical behavior then the student will have intention to act ethically. As explained by theory planned behavior, that an individual will do something according to attitude has on behavior. Attitudes to perceived behavior positive that what the individual will show. Ajzen (2010) defines attitude as sum of affection or feeling felt by someone to accept or reject a behavior and is measured by placing the individual on an evaluative scale, for example good or bad, agree or refuse, and so on.

There is a positive influence of subjective norm on ethical behavior intention. Testing the second hypothesis (H2) states that subjective norm has a positive effect on ethical behavior of accounting students with a significance value of 0.633 which is above 0.05, which means that H2 is not accepted, indicating that there is no positive influence of subjective norm on ethical behavior intention. However previous study found that subjective norm and ethical behavior intention are correlated Ariyanto, (2018). Based on that partial results that has been done shows that subjective norms have no effect to accounting students' ethical behavior 'intention. So that hypothesis (H2) states that subjective norms have a positive influence on ethical behavior of accounting students toward ethical behavior' intentions. So that it can be concluded that there is no positive and significant influence of subjective norms on ethical behavior intention of accounting students. From this hypothesis testing (H2), it shows that the view or opinions of

environment or people in surrounding (family, friends, etc.) do not influence or motivate student 'intention toward ethical behavior.

There is a positive influence of perceived behavior control on ethical behavior intention. Testing the third hypothesis (H3) states that perceived behavior control has a positive effect on ethical behavior of accounting students with a significance value of $0.000 < 0.05$, which means that H3 is accepted. The results of this study are supported by research conducted by Ariyanto (2018) which shows that perceived behavior control has a positive effect on the ethical behavior of accounting students. This is in line with Ajzen, (2012) opinion that perceived behavior control effect behavioral intention. The results of testing hypothesis (H3) show that the more accounting students can control himself according to the perception that has on ethical behavior well, then it will bring up the intention to the students for ethical behavior. It fits with the theory planned behavior that someone will be more convinced in behaving when the person has faith that arises in himself. Ajzen, (2020) says that perceived behavior control affects intentions because the more individuals feel the more the abilities it has and feel a little inhibiting factor then the greater the perception of control they feel about the behavior. This is based on the assumption that the individual s perception of behavioral control will give implications in the form of motivation against that person. It means that intention will be formed with itself if the individual feels capable to display the behavior.

The influence of attitude toward ethical behavior on ethical behavior intention between Madagascar and Indonesia. Testing the first hypothesis (H1) states that attitude has a positive effect on ethical behavior of accounting students in Madagascar and Indonesia, with a significance value of $0.004 < 0.05$, for Madagascar meaning that H1 is accepted while Indonesia has a significance value of $0.065 > 0.05$ which means that H1 is not accepted.

The influence of subjective norm on ethical behavior intention between Madagascar and Indonesia. Testing the second hypothesis (H2) states that subjective norm has a positive effect on ethical behavior of accounting students in Madagascar and Indonesia, with a significance value of $0.435 > 0.05$, for Madagascar meaning that H2 is not accepted while Indonesia has a significance value of $0.813 > 0.05$ which means that H2 is not accepted.

The influence of perceived behavior control on ethical behavior intention between Madagascar and Indonesia. Testing the third hypothesis (H3) states that perceived behavior control has a positive effect on ethical behavior of accounting students in Madagascar and Indonesia, with a significance value of $0.000 < 0.05$, for Madagascar meaning that H3 is accepted while Indonesia has a significance value of $0.000 < 0.05$ which means that H3 is accepted.

4.6 CONCLUSION

This study aims to understand the factor influencing the ethical behavior among accounting student using the theory of planned behavior (TPB). The study explains the importance of personal factors such as attitude, norms and perception reflect on their ethical behavior. The findings of this study shows that attitude have a significant and positive influence on ethical behavior intention of accounting students in Madagascar and Indonesia. Also, found that subjective Norms have no significant and positive influence on ethical behavior s intention of accounting students in Madagascar and Indonesia. In addition, perception Control Behavior have a significant and positive influence on ethical behavior s intention of accounting student in Madagascar and Indonesia. While, the data set was collected from accounting students in Indonesia and Madagascar, the result of the study provided similar result on the student ethical behavior regardless the cultural background, environmental, and geographical gaps between countries. Thus, it is important to highlight that the attitude, subjective norms, and perception behavior are crucial in determining the accounting student behavior.

REFERENCES

- Ajzen. (1997). Organizational Behaviour and Human Decision Processes. In *Journal of Accounting Education* (Vol. 15, Issue 1).
- Ajzen. (2015). Preparing accounting students for ethical decision making: Developing individual codes of conduct based on personal values. *Journal of Accounting Education*, 33(3), 183–197. <https://doi.org/10.1016/j.jaccedu.2015.06.001>
- Ajzen. (2020a). Causal relationships between religion factors influencing ethical behavior among youth in the three southern border provinces of Thailand. *Children and Youth Services Review*, 108. <https://doi.org/10.1016/j.chilyouth.2019.104641>
- Ajzen. (2020b). Accountants perception of the factors influencing auditors' ethical behaviour in Nigeria. *Heliyon*, 6(6). <https://doi.org/10.1016/j.heliyon.2020.e04271>
- Ajzen. (2020c). Ethical relativism in accounting: A cross-cultural examination of the influence of culture and risk taking propensity on ethical decision-making. *Journal of International Accounting, Auditing and Taxation*, 41. <https://doi.org/10.1016/j.intaccudtax.2020.100350>
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Ajzen, I. (2012). Martin fishbein's legacy: The reasoned action approach. *Annals of the American Academy of Political and Social Science*, 640(1), 11–27. <https://doi.org/10.1177/0002716211423363>
- Ajzen, I. (2020d). The theory of planned behavior: Frequently asked questions. *Human Behavior and Emerging Technologies*, 2(4), 314–324. <https://doi.org/10.1002/hbe2.195>
- Ajzen, I., & Fishbein, M. (1974). Factors Influencing Intentions and the Intention-Behavior Relation. *Human Relations*, 27(1), 1–15. <https://doi.org/10.1177/001872677402700101>
- Aminlari. (2019). International journal of multicultural and multireligious understanding. *International Journal of Multicultural and Multireligious Understanding*, 7(34), 282–289.
- Anggraini, F. R. R., Siswanto, F. A. J., & Dewi, N. (2020). Accounting Students' Ethical Awareness and Ability to Make Ethical Decisions. *Anatolian Journal of Education*, 5(2), 37–50. <https://doi.org/10.29333/aje.2020.523a>
- Ariail, D. L., Khayati, A., & Shawver, T. (2021). Perceptions by employed accounting students of ethical leadership and political skill: Evidence for including political skill in ethics pedagogy. *Journal of Accounting Education*, 55. <https://doi.org/10.1016/j.jaccedu.2021.100716>
- Ariyanto, D. (2018). Pengaruh Attitude, Subjective Norm, Dan Perceived Behavioral Control Terhadap Repurchase Intention E-Money. *Jurnal Ilmu Manajemen*, 6(4), 583–589.
- Awang, Y. (2019). The influences of attitude, subjective norm and adherence to Islamic professional ethics on fraud intention in financial reporting. *Journal of Islamic Accounting and Business Research*, 10(5), 710–725. <https://doi.org/10.1108/JIABR-07-2016-0085>
- Douglas, P. C., & Wier, B. (2005). Cultural and ethical effects in budgeting systems: A comparison of U.S. and Chinese managers. *Journal of Business Ethics*, 60(2), 159–174. <https://doi.org/10.1007/s10551-004-6711-z>
- Fenitra, R. M., & Haryanto, B. (2019). Factors Affecting Young Indonesian's Intention to Purchase Counterfeit Luxury Goods. *Jurnal Dinamika Manajemen*, 10(2), 289–283. <https://doi.org/10.15294/jdm.v10i2.18573>
- Fenitra, R. M., & Gunawan, S. (2020). Factors Influence Tourist's Waste Reduction Behavior While Traveling. *International Journal of Psychosocial Rehabilitation*, 24(7), 899–911.
- Fishbein, M., & Ajzen, I. (1974). Attitudes towards objects as predictors of single and multiple behavioral criteria. *Psychological Review*, 81(1), 59–74. <https://doi.org/10.1037/h0035872>
- Gassama, S., Sawarjuwono, T., & Hamidah, H. (2021). Islamization of Accounting Policies as a

- Solution to the Ethical Problem in Accounting through Accounting Education. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(2), 1607–1617. <https://doi.org/10.33258/birci.v4i2.1822>
- Green, S. K., Johnson, R. L., Kim, D. H., & Pope, N. S. (2007). Ethics in classroom assessment practices: Issues and attitudes. *Teaching and Teacher Education*, 23(7), 999–1011. <https://doi.org/10.1016/j.tate.2006.04.042>
- Hair, J. F., Sarstedt, M., Ringle, C. M., & Mena, J. A. (2012). An assessment of the use of partial least squares structural equation modeling in marketing research. *Journal of the Academy of Marketing Science*, 40(3), 414–433. <https://doi.org/10.1007/s11747-011-0261-6>
- Hastuti, S. (2007). Perilaku Etis Mahasiswa dan Dosen Ditinjau Dari Faktor Individual Gender dan Locus Of Control (Studi Empiris pada Fakultas Ekonomi Universitas X di Jatim). In *Jurnal Riset Ekonomi dan Bisnis* (Vol. 7, Issue 1, pp. 58–73).
- Jung, I. (2009). Ethical judgments and behaviors: Applying a multidimensional ethics scale to measuring ICT ethics of college students. *Computers and Education*, 53(3), 940–949. <https://doi.org/10.1016/j.compedu.2009.05.011>
- Knights, M. (2018). Explaining away corruption in pre-modern Britain. *Social Philosophy and Policy*, 35(2), 94–117. <https://doi.org/10.1017/S0265052519000141>
- Laily, N., Ermayda, R. Z., & Azzardina, A. (2021). The relationship between accounting students' moral development and narcissism on academic fraud. *Journal of Education and Learning (EduLearn)*, 15(2), 251–256. <https://doi.org/10.11591/edulearn.v15i2.15985>
- Liu, J., Gao, R., Guo, S., Haynes, A., Ni, S., & Tang, H. (2021). Examining the associations between educators' ethics position and ethical judgment in student assessment practices. *Studies in Educational Evaluation*, 70(April), 101024. <https://doi.org/10.1016/j.stueduc.2021.101024>
- Nazir, M. S., & Aslam, M. S. (2010). Academic dishonesty and perceptions of Pakistani students. *International Journal of Educational Management*, 24(7), 655–668. <https://doi.org/10.1108/09513541011080020>
- Nugroho, A., Najib, M., & Simanjuntak, M. (2018). Factors Affecting Consumer Interest In Electronic Money Usage With Theory Of Planned Behavior (TPB). *Journal of Consumer Sciences*, 3(1), 15. <https://doi.org/10.29244/jcs.3.1.15-27>
- O'Leary, C., & Cotter, D. (2000). The ethics of final year accountancy students: an international comparison. *Managerial Auditing Journal*, 15(3), 108–115. <https://doi.org/10.1108/02686900010319366>
- Raj, S. K., & Roy, S. (2016). Accounting Theory: An Ethical Perspective of Real Life Scenarios. *International Journal of Business and Social Research*, 6(10), 47. <https://doi.org/10.18533/ijbsr.v6i10.1006>
- Said, N. B. M., Zainal, H. B., Din, N. B. M., Zainuddin, S. A. B., & Abdullah, T. B. (2020). Attitude, subjective norm, and perceived behavioural control as determinant of hibah giving intent in Malaysia. *International Journal of Innovation, Creativity and Change*, 10(10), 61–70.
- Savage, J. S., & Favret, J. O. (2006). Nursing students' perceptions of ethical behavior in undergraduate nursing faculty. *Nurse Education in Practice*, 6(1), 47–54. <https://doi.org/10.1016/j.nepr.2005.08.002>
- Shamsuddin, A., Wahad, F. B. A. A., Mohd Fu'ad, B. I. A., Azis, B. K., & Mohmood, A. B. M. (2013). Factors That Influence the Ethical Sensitivity of Accounting Students in Malaysian Universities. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Sheehan, N. T., & Schmidt, J. A. (2015). Preparing accounting students for ethical decision making: Developing individual codes of conduct based on personal values. *Journal of Accounting Education*, 33(3), 183–197. <https://doi.org/10.1016/j.jaccedu.2015.06.001>
- Sidani, Y., Zbib, I., Rawwas, M., & Moussawer, T. (2009). Gender, age, and ethical sensitivity: The

- case of Lebanese workers. *Gender in Management*, 24(3), 211–227.
<https://doi.org/10.1108/17542410910950886>
- Waldmann, E. (2000). Teaching ethics in accounting: A discussion of cross-cultural factors with a focus on confucian and western philosophy. *International Journal of Phytoremediation*, 21(1), 23–35. <https://doi.org/10.1080/096392800413636>
- Wally-Dima, L., & Mbekomize, C. J. (2013). Causes of gender differences in accounting performance: Students' perspective. *International Education Studies*, 6(10), 13–26. <https://doi.org/10.5539/ies.v6n10p13>