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THE RELATIONSHIP BETWEEN RELIGIOSITY AND MACHIAVELLIANISM TOWARDS THE ETHICAL PERCEPTION OF ACCOUNTING STUDENTS

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ABSTRACT

This study aims to evaluate the impact of religiosity and Machiavellianism on the ethical perspectives inherent in accounting students. This research applies a quantitative methodology through a survey procedure with participants from undergraduate accounting students at the Muhammadiyah University of Gresik. Scientific information was collected through questionnaire distribution and evaluated using Partial Least Squares-Structural Equation Modeling (PLS-SEM). The study findings indicate that religiosity has a beneficial impact on the ethical perspectives of accounting students. On the other hand, Machiavellianism has a detrimental effect on the ethical perspectives of accounting students. Students with Machiavellian tendencies are overly focused on personal gain, potentially resulting in diminished moral sensitivity. The study's conclusion demonstrates that intrinsic elements in the form of religious principles and personal character play a crucial role in constructing the ethical perspectives of accounting students.

Keywords: Machiavellianism; Ethical Perception; Religiosity.

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INTRODUCTION

Various cases of ethical violations in the accounting business world, such as financial report manipulation, misuse of financial information, and other fraudulent acts, demonstrate that technical competence alone is insufficient to guarantee an accountant's professionalism. This situation demonstrates the essential role of ethics in maintaining public confidence in the accounting specialty. Accounting students, as prospective practitioners, are expected to possess a superior ethical perspective to be able to resolve various moral conflicts in the industry. A strong ethical perspective will support students in establishing accurate policies in line with the rules and standards of accounting professional conduct (Etis et al., 2024).

Financial document manipulation cases also occurred domestically. An example of an incident that surfaced in 2019 was the manipulation of Garuda Indonesia's 2018 financial recapitulation. Garuda Indonesia's management recorded all revenue from a long-term

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partnership agreement (10 years) during the early stages of the collaboration, specifically in 2018. However, the 2018 financial document ultimately attracted public attention after a pair of its supervisory board members refused to sign the periodic financial report due to a commercial agreement deemed irrational in their view (Paper, 2020).

In line with the aforementioned description of the controversy surrounding the fabrication of financial documents, ethical and moral issues exist among policymakers. Deviance within the accounting profession can be mitigated by applying the ethical principles of Nuha et al.,(2021) Ethical principles should be internalized from the beginning to construct an individual's character and morality. Therefore, starting from the academic level, ethical teaching must be seriously implemented and heeded, with the hope that students will possess attributes that prioritize ethical principles and transform into moral individuals before entering the industrial environment. Ethical principles represent moral behavior related to policy-making (Akuntansi, 2015).

In line with that, Nuha et al.,(2023) states that, according to the Islamic perspective, religious teachings serve as guidance for humans in adhering to norms and ethics when interacting with their environment. Thus, religious values can be seen as one of the foundations that shape a person's moral judgment. Theoretically, research on accounting students' ethical perceptions has focused more on educational factors and ethical knowledge. Studies integrating religiosity and Machiavellianism from the perspective of the Theory of Planned Behavior (TPB) are still limited. Religiosity and Machiavellian personality traits from the perspective of the Theory of Planned Behavior are still relatively rare, so the relationship between these two factors and students' ethical perceptions requires further investigation.

Given the background of the incident and the disparities in the studies, this research is essential to interpret the elements that influence accounting students' ethical perspectives. This research applies the Theory of Planned Behavior (TPB) to evaluate the impact of religiosity and Machiavellianism on accounting students' ethical perspectives. The study findings are estimated to contribute to the advancement of accounting education, focusing not only on operational capabilities but also on the development of professional integrity.

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LITERATURE REVIEW

This study uses the Theory of Planned Behavior (TPB), a theory that explains that personal behavior is influenced by intention to execute an action. This intention is influenced by three primary elements: attitude toward behavior, subjective norms, and perceived behavioral control. This concept is widely implemented to describe a person's ethical behavior, encompassing the realm of accounting and accounting education. Personal behavior is influenced by drive, which represents a motivational driver that reflects how massive a person's desire and effort to act in a specific way. In this research, the concept of tendency and behavior is applied to interpret the extent to which religiosity and Machiavellianism intervene in the ethical perspectives of accounting students. Students who hold strong religious characteristics have the potential to have a good ethical perspective because religious values encourage individuals to act according to moral norms. On the other hand, students with high Machiavellianism tend to have a manipulative attitude and prioritize personal interests so that they have the potential to have minimal ethical perspectives. Marsus & Azharani Study (2022) explains that religiosity impacts an individual's ethical behavior. Meanwhile, Machiavellianism is associated with attitudes toward behavior because individuals with high Machiavellianism tend to have a tendency to commit unethical acts (Dungga et al., 2023).

METHOD

Sample and Variables

This research uses a quantitative approach with a survey method as used in research on the ethical perceptions of accounting students by Achmad.(2026)This study analyzed the influence of ethical knowledge and religiosity on the ethical perceptions of accounting students. The research sample consisted of accounting students who had taken Business Ethics or Professional Ethics courses. The sampling technique used purposive sampling, where respondents were selected based on certain criteria, including active accounting students willing to complete the research questionnaire. With 24 research indicators, the minimum sample size for

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this study was 100 respondents. Variable measurements were conducted using a questionnaire instrument adapted from previous research on accounting students' ethical perceptions by Marsus & Azharani (2022). All variables are calculated using a 5-point Likert Scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

Data analysis

This study applies Partial Least Squares-Structural Equation Modeling (PLS-SEM) with the support of SmartPLS software. The PLS-SEM technique was chosen because it can evaluate correlations between latent constructs simultaneously, does not require rigid data normality requirements, and is relevant for implementation in survey-based research with a medium sample size. The PLS-SEM study was executed through two primary phases: a review of the calculation framework (Outer Model) and a review of the structural framework (Inner Model).

RESULTS AND DISCUSSION

Validity and Reliability Test

The outer model was tested through validity and reliability testing of the research instrument. Validity was established from convergent and discriminant validity. Convergent validity was reviewed by examining the loading factor scores of each parameter and the Average Variance Extracted (AVE) across all constructs. A parameter was deemed valid if it had a loading factor score of ≥ 0.70, while a construct was confirmed to have convergent validity when it had an AVE of ≥ 0.50. Referring to the initial information processing findings, the estimated scores for each parameter are presented in Table 1.

Table 1. Initial Loading and Ave

Variables	Item	Loading	Ave
Religiosity (X1)	X1.1	0.850	
	X1.2	0.740	
	X1.3	0.797	0.623
	X1.4	0.759	
	X1.5	0.819	
	X1.6	0.765	

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Variables	Item	Loading	Ave
Machiavellianism (X2)	X2.1	0.747	
	X2.2	0.713	
	X2.3	0.814	0.572
	X2.4	0.796	
	X2.5	0.725	
	X2.6	0.736	
Ethical Perception (Y)	Y1	0.844	
	Y2	0.859	
	Y3	0.773	
	Y4	0.759	0.663
	Y5	0.854	
	Y6	0.807	
	Y7	0.800	

Source: Smartpls 2026

Table 2. Composite Reliability and Cronbach's Alpha

	Cronbach's alpha	Composite reliability (rho_a)	Compositereliability (rho_c)
X1	0.880	0.900	0.908
X2	0.850	0.851	0.889
Y	0.915	0.918	0.932

Source: Smartpls 2026

Based on the results of the reliability test in table 2, the religiosity variable holds a Cronbach's Alpha score of 0.880 along with a Composite Reliability of 0.908. The Machiavellianism variable recorded a Cronbach's Alpha of 0.850 and a Composite Reliability of 0.889, while the accounting students' ethical perspective variable has a Cronbach's Alpha of 0.915 and a Composite Reliability of 0.932. All of these values are above 0.70, the three research variables have met the reliability criteria so that the research instrument is considered consistent in measuring the constructs studied.

Hypothesis Testing

Structural model testing was conducted after all research constructs met the established measurement criteria. At this stage, the analysis was directed at evaluating the framework's

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capacity to describe the diversity of endogenous constructs through R-square values and examining relationships between variables using bootstrapping procedures. The test results, in the form of path coefficients, t-statistic scores, and p-values, are presented in the following table. Hypothesis Testing Results Table (Inner Model)

Table 3. Original sample (O)

T statistics	(|O/STDEV|)	P values	Conclusion
X1 -> Y	0.536 4,701	0.000	Significant
X2 -> Y	-0.370 3,351	0.001	Significant

Source: Smartpls 2026

Based on the results of the hypothesis testing in the Inner Model Table, the following details can be presented: The impact of religiosity (X1) on the ethical perspective of accounting students (Y) presents a coefficient of 0.536, a t-statistic score of 4.701, and a p-value of 0.000. Because the p-value is <0.05, H1 is confirmed. Therefore, religiosity has a beneficial and significant impact on the ethical perspective of accounting students. This means that the higher the level of religiosity of students, the more escalatory the ethical perspective held by accounting students. The impact of Machiavellianism (X2) on the ethical perspective of accounting students (Y) demonstrates a coefficient of -0.370, a t-statistic score of 3.351, and a p-value of 0.001. Because the p-value is <0.05, H2 is confirmed. Therefore, Machiavellianism has a detrimental and significant impact on the ethical perspective of accounting students. The higher the level of Machiavellianism among students, the lower the ethical perspective held by accounting students.

Coefficient of Determination Test

Table 4. Coefficient of Determination (R-Square)

Variables	R Square	R Square Adjusted
Y	0.579	0.556

Source: Smartpls 2026

Referring to the findings of the determination coefficient evaluation, the R-square value for the accounting students' ethical perspective variable reached 0.579, while the adjusted R-square

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value was 0.556. This figure represents that the religiosity and Machiavellianism variables were able to explain 57.9%, while the remaining 42.1% was influenced by external variables outside the study framework.

Discussion

The Influence of Religiosity on the Ethical Perceptions of Accounting Students

Statistical analysis findings demonstrate that religiosity impacts the ethical perspectives of accounting students. This demonstrates that the higher a student's religiosity, the more superior their ethical perspectives when evaluating actions related to the morality of the accounting specialty. Students with a high degree of religiosity are more likely to consider moral principles, religious norms, and principles of right and wrong when making ethical decisions. Religiosity fosters self-control and individual moral awareness, enabling students to better avoid behavior that deviates from the professional code of ethics. Therefore, religiosity transforms into an essential element in constructing the character and ethical behavior of prospective accountants.

The findings of this research are in line with the study conducted by Budastara et al.,(2023) which explains that religiosity plays a crucial role in supporting accounting moral literacy because it serves as a guiding principle for pursuing a career honestly and with integrity. This study also confirms Achmad's research.(2026) which demonstrates that religiosity impacts the ethical perspectives of Islamic accounting students. This means that students with strong religious literacy and internalization have the potential to hold increasingly strong ethical perspectives. This study's conclusion aligns with research by Wardani et al.(2023) stated that religiosity negatively impacts academic misconduct among accounting students. The higher a student's religiosity, the lower their tendency to engage in unethical behavior. This research is also supported by a study by Moderasi et al. (2025) which explains that religiosity has an impact on the ethical behavior of accounting students because religious values are able to shape individual morals and responsibility in acting.

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The Influence of Machiavellianism on the Ethical Perceptions of Accounting Students

Statistical calculations show that Machiavellianism impacts the ethical perspectives of accounting students. Individuals with escalating levels of Machiavellianism are likely to have a diminished ethical perspective due to a preference for personal interests, manipulation, and goal achievement without considering moral values. Students with high Machiavellian traits tend to view actions based on the benefits they gain, rather than their rightness or wrongness (Jannah et al., 2023). This condition leads to low sensitivity to ethical behavior in the accounting world. The results of this study align with several previous studies, which have shown that individuals with high levels of Machiavellianism tend to have low ethical behavior and perceptions. Manipulative, pragmatic, and results-oriented traits make it easier for individuals to ignore moral values and professional codes of ethics. This study is also in sync with accounting research.(2015) which states that Machiavellianism has a detrimental and significant impact on the ethical perspective of accounting students.

CONCLUSION

The research results indicate that religiosity has a positive and significant influence on the ethical perceptions of accounting students; this means that students with a stronger religious commitment tend to possess better ethical perceptions, as moral values and religious teachings serve as a guide when weighing options and making decisions. Conversely, Machiavellianism has a negative and significant influence the stronger a student's Machiavellian tendencies, the lower their ethical perception because individuals with this trait tend to prioritize personal interests and are more tolerant of unethical behavior. Together, these two variables account for 57.9% of the variation in ethical perceptions, while the remaining 42.1% is attributed to factors outside the scope of this study. Therefore, future research is advised to include accounting students from a broader range of institutions both public and private to allow for more generalized findings. Additionally, future studies should incorporate other variables whether as independent, mediating, or moderating factors such as the academic climate on campus, peer influence, and Islamic financial literacy.

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