

## **CHAPTER V**

### **CONCLUSION**

The last chapter of this study presents the conclusion of the findings, limitations of the study, as well as recommendations for future studies.

#### **5.1 Conclusion**

This study aims to examine the impact of education, gender, ethical orientation, love of money and personality on the ethical perception of accounting students. The population of the study is Andalas University accounting students ranging from batches 2018 to 2020 in which a sample of 80 students are taken using simple random sampling. The hypothesis testing done on this study concludes that:

1. Education does have a significant positive influence on the ethical perception of accounting students. All three types of education level have a significant impact on ethical perception. Therefore, the first hypothesis (H1) is accepted.
2. Gender does have a significant effect on the ethical perception of accounting students. There is a significance difference in the ethical perception between male and female students. Thus, the second hypothesis (H2) is accepted.
3. Ethical orientation does not have a significant effect on the ethical perception of accounting students. Students with varying ethical perception may not have

significantly varying level of ethical perception. It can be concluded that the third hypothesis (H3) is rejected.

4. Love of money has a significant impact on the ethical perception of accounting students. Students with different levels of love of money tend to have a varying level of ethical perception. Therefore, the fourth hypothesis (H4) is accepted.

## 5.2 Limitation

There are several limitations that hinder the process of this study, they are described as follows:

1. The population of this study is quite limited as it only takes into account accounting students of Andalas University. Therefore, this study may not be able to be used to generalize the entire accounting students' population.
2. An obvious limitation is that the R<sup>2</sup> value of this study is only 13.2% which means that besides the five factors explored in this study, there are still a number of factors that may affect the ethical perception of accounting students.
3. The students' answers to the ethical vignettes used in the study may not reflect their actual course of action were they actually put in such situations once they enter the workforce. As they are still students, it may be difficult for them to conceptualize the ethical implications of the scenarios considering that they have not personally experienced most of them.

### 5.3 Suggestion

Based on the limitations above, there are several suggestions that future researchers may take when exploring this topic:

1. Future researchers may expand the population of the study to include a larger group of accounting students so that it can represent a bigger group of students.
2. Future researchers may include other factors that affect the students' ethical perception such as; age, religion, culture and ethnicity. They may also include other personal factors such as tendency to cheat in class, personal values and Machiavellianism.
3. Further research may swap out the vignettes used in this study with vignettes that are easier to digest and more applicable to the respondents of the study, which are the students.

