

Analysis of the Relationship between Self-Esteem and Mortality Salience on Ethical Ideology through Ethical Beliefs among Accounting Department Students

Fatimah Sita Salsabilah^{1,a,*}, Junaidi Junaidi^{2,a}, Suhardi M. Anwar^{3,b}, Sahrir Sahrir^{4,a}

^aDepartment of Accounting, Muhammadiyah University of Palopo, South Sulawesi

^bDepartment of Management, Muhammadiyah University of Palopo, South Sulawesi

*fatimahsalsabila980@gmail.com

Abstract. This study aims to examine the relationship between self-esteem and the significance of the mortality salience of accounting students to ethical ideology through ethical beliefs. The sample consisted of 288 students majoring in accounting who are still active in several universities in Indonesia. Structural equation modeling (SEM) is used to test the research hypothesis. The result of this study indicates that self-esteem and mortality salience such as understanding the importance of death, through ethical beliefs do not have a significant effect on ethical belief among accounting students. However, self-esteem and mortality salience directly have a positive and significant effect on ethical ideology. The result of this study contributes to the theoretical side of being able to confirm self-confidence and understand the significance of death. These two factors are decisive for influencing student perceptions and attitudes to uphold ethical principles both in class and in the world of work as professional accountants and auditors. While contributions on the practical side can help parties related to education, especially in making policies and forms of student behavior in Indonesia, not only academically intelligent but also in terms of psychology.

Keywords: self-esteem, mortality salience, accounting, audit, students, SEM