

Analysis of the Role of Spiritual Well-Being in Ethical Judgment among Accounting Students

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Abstract. This study aims to examine the role of Spiritual wellbeing on ethical judgment among students majoring in Accounting in 4 cities in Indonesia by using the mediation of ethical ideology, ethical beliefs, and materialism. Survey data was collected from around 288 accounting students spread across Sulawesi and non-Sulawesi universities. Structural equation Modeling (SEM) is used to test the research hypothesis. The results of the study show that Spiritual well-being has a positive and significant effect on ethical ideology and ethical beliefs, and does not have a significant effect on the principle of materialism among students. Furthermore, ethical ideology and ethical beliefs have a positive and significant effect on ethical judgment of accounting students and do not have a significant effect on materialism. This research theoretically contributes to the review of the literature which has a correlation with the spiritual wellbeing and ethical judgment of accounting students. In practice, this research assists tertiary institutions in Indonesia in preventing the occurrence of unethical behavior and judgments of accounting students by paying attention to aspects of the spiritual welfare of students in the application of ethics and business law courses. For companies, this research contributes to making recruitment policies related to ethics so as to minimize the occurrence of irregularities by accountants in Indonesia.

Keywords: spiritual well-being, ethical judgment, accounting, SEM