

**THE INFLUENCE OF INDIVIDUALS' MORALITY, IDEALISM, AND
RELIGIOSITY ON ACCOUNTING STUDENTS' ETHICAL
PERCEPTIONS OF CREATIVE ACCOUNTING PRACTICE**

(A Study at Islamic-based University and Public University in Yogyakarta)

**PENGARUH MORALITAS INDIVIDU, IDEALISME, DAN
RELIGIUSITAS PADA PERSEPSI ETIS MAHASISWA AKUNTANSI
TERHADAP PRAKTIK KREATIF AKUNTING**

**(Studi pada Universitas Berbasis Islam dan Universitas Umum di
Yogyakarta)**



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UNDERGRADUATE THESIS

Submitted as Partial Fulfilment of the Requirement for the Attainment of the
Bachelor Degree of Accounting in International Program of Accounting, Faculty
of Economics and Business, Universitas Muhammadiyah Yogyakarta



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2021

DEKLARATION PAGE

Herewith, I

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I declare that the undergraduate thesis entitles **“THE INFLUENCE OF INDIVIDUAL MORALITY, IDEALISM, AND RELIGIOSITY TOWARDS ACCOUNTING STUDENT’S ETHICAL PERCEPTION ON CREATIVE ACCOUNTING PRACTICE (A Study at Religious-Based University and Public University in Yogyakarta)”** is my own original work to fulfill the requirement for the degree of *Sarjana Akuntansi (S. Ak)* in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not include any content previously written or published by other people, except those indicated in reference list. If there is any violation of scientific ethics found in this study, I am the only one responsible and willing to accept sanction.

Yogyakarta, October 15, 2021




Novita Rahmawati

DEDICATION PAGE

I would like to dedicate this undergraduate thesis to...

Allah SWT, the most merciful and most gracious who has given me the blessing and an opportunity to accomplish my undergraduate thesis well

Mamak, Bapak, Mba Dwi and Mba Fitri who always give full support, prayer, encourage and motivation so far, thank you for doing all the best for me in my life

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PREFACE

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All praise and gratitude are only to Allah SWT who has given the ease, grace, and mercy so that the researcher can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled "The Influence of Individual Morality, Ideals, and Religiosity on Accounting Students' Ethical Perception of Creative Accounting Practice (A Study at Islamic-Based University and Public University in Yogyakarta)" is written to fulfil one of the requirements for the attainment of the Bachelor Degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta.

The completion of this thesis is inseparable from the guidance, help, support, and prayers from various parties. Therefore, the researcher would like to thank as much as possible to:

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Hopefully all forms of assistance that have been given to the researcher will get blessings from Allah SWT. The researcher realizes that this thesis is far from perfection. Therefore, the researcher expects constructive criticism and suggestions for further research development related to this topic. In conclusion, hopefully this undergraduate thesis can be useful for the readers.

Yogyakarta, October 15th, 2021

A handwritten signature in black ink, appearing to read 'Novita Rahmawati', written in a cursive style.

Novita Rahmawati

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