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A Study of Accounting Students' Perceptions of Gratification: A Gender Perspective Analysis

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ABSTRACT

Students recognize that corruption is an unlawful act, harmful, and has become a critical issue in Indonesia. One of the roots of corruption is the act of gratification. In fact, the majority of students have not properly understood the concept of gratification. This study aims to comprehensively analyze accounting students' perspectives, focusing on gender differences. The study uses a questionnaire and obtains a sample of 208 students from various universities in Indonesia. The analytical method used is the independent t-test. The results of the study show that there is no difference in accounting students' views on gratification based on gender. This study is expected to contribute to educational policymakers, both at the Ministry level and at universities/higher education institutions, as a basis for making Anti-Corruption Education a mandatory general course for all students. Furthermore, it is hoped that the Ministry and universities/institutions will elaborate relevant approaches and concepts regarding corruption/gratification and collaborate with institutions/agencies that focus on corruption, such as conducting special certification for lecturers teaching Anti-Corruption Education and ensuring that the materials taught are appropriate. This will ultimately improve literacy and correct the misconceptions about corruption/gratification that have existed so far.

Keywords: *Accounting, Corruption, Gender, Gratification*

ABSTRAK

Mahasiswa menyadari bahwa korupsi merupakan perbuatan melawan hukum, merugikan dan sudah sangat kritis di Indonesia. Salah satu akar dari korupsi adalah tindakan gratifikasi. Faktanya, mayoritas mahasiswa belum memaknai secara tepat mengenai gratifikasi. Studi ini bertujuan untuk menganalisis secara komprehensif mengenai pandangan mahasiswa akuntansi yang berfokus kepada perbedaan *gender*. Studi ini menggunakan kuesioner dan diperoleh sampel sebanyak 208 mahasiswa dari berbagai universitas di Indonesia. Metode analisis menggunakan uji beda independen *t-test*. Hasil studi membuktikan bahwa tidak ada perbedaan pandangan mahasiswa akuntansi terhadap gratifikasi berdasarkan *gender*. Studi ini diharapkan mampu memberikan kontribusi kepada pembuat

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kebijakan pendidikan baik Kementerian maupun Universitas/Institusi Pendidikan Tinggi sebagai dasar untuk mewajibkan mata kuliah Pendidikan Anti Korupsi menjadi sebagai salah satu mata kuliah umum yang wajib diikuti oleh seluruh mahasiswa. Selain itu juga, diharapkan Kementerian maupun Universitas/Institusi mengelaborasi pendekatan dan konsep mengenai korupsi/gratifikasi secara relevan dan berkolaborasi dengan institusi/lembaga yang berkaitan erat/fokus di bidang korupsi seperti melaksanakan sertifikasi khusus bagi tenaga pengajar yang mengajar mata kuliah Pendidikan Anti Korupsi dan memastikan bahwa materi yang diajarkan telah sesuai. Sehingga nantinya akan meningkatkan literasi dan meluruskan pemahaman mengenai korupsi/gratifikasi yang salah selama ini.

Kata Kunci: Akuntansi, *Gender*, Gratifikasi, Korupsi

1. INTRODUCTION

One of the unresolved criminal issues in Indonesia to this day is corruption. Corruption is a dangerous social disease that triggers various effects, including hindering development and causing financial losses to the state (Ersyafdi & Sianturi, 2018). Explanations about corruption are outlined in many laws, detailing the types of activities that can be subject to criminal sanctions due to being classified as corruption. Corruption often arises unconsciously due to the cultural norms of Eastern societies, which still consider certain practices as normal or acceptable, and these have been ingrained and developed in society from the past to the present. A study by Noviyanti et al. (2024) reported that according to the 2019 Indonesia Fraud Survey (SFI) published by the Association of Certified Fraud Examiners (ACFE), the most common type of fraud found in Indonesia is corruption, with 167 cases (69.9% of total cases), followed by asset misappropriation involving state and corporate wealth with 50 cases (20.9%), and financial statement fraud with 22 cases (9.2%). It is therefore unsurprising that Indonesia has yet to overcome or break free from corruption. Corruption crimes are categorized into 30 types, one of which is gratification. Currently, gratification is the most frequently uncovered form of corruption (Hamdani, 2023).

Data released by the Corruption Eradication Commission (KPK) regarding the number of gratification reports by institution in 2022, as cited in Ersyafdi & Ginting (2024), shows that Ministries were the most frequently reported institutions for gratification cases, accounting for 34%. This was followed by State Institutions/Government Agencies/Others at 23%, Regional Governments at 22%, and State-Owned Enterprises at 21%. This data clearly indicates that gratification is widely found across state/government institutions, regional authorities, and even private sectors. Alarmingly, leaders of these institutions who should serve as role models for the younger generation are sometimes also involved.

Corrupt behavior has become so ingrained in Indonesia that it can influence and infect systems and individuals, spreading covertly even among young people,

including university students. Findings from several previous studies indicate that students still struggle to properly understand the concept of gratification. Wibawa et al. (2021) found that students were not yet ready to develop anti-corruption behavior, even though they were aware that corruption is harmful, unlawful, and a critical issue. Similarly, Eryafdi & Ginting (2024) revealed that most accounting students still misinterpret the concept of gratification. This aligns with the study by Saputra et al. (2024), which also stated that the majority of accounting students lack a deep understanding of gratification.

Several previous studies have indicated that there is gender-based differences in how corruption and related behaviors are perceived, as well as in ethical conduct. Ilyas et al. (2020) found that women tend to reject corruption more than men, as they are less likely to elaborate on opportunities for corruption. The study by Martha & Hastuti (2013) also summarized that men tend to contribute less to anti-corruption efforts compared to women. Barnes & Beaulieu (2014) reported that female politicians are generally more ethical, honest, and trustworthy than their male counterparts. Therefore, the involvement of women in politics can help reduce concerns about corruption. Tuliao & Chen (2017) provided evidence that gender influences bribery, specifically noting that male directors are more likely to engage in bribery than female directors. Similarly, Toleikiene et al. (2020) stated that gender affects the potential for anti-corruption attitudes, with women showing a greater tendency toward anti-corruption behavior than men.

Meanwhile, the study by Kennedy & Siregar (2017) stated that there is no difference in the level of anti-corruption behavior between women and men, as both exhibit balanced levels of anti-corruption behavior. Studies by Dewi & Malia (2020) and Karo & Deliana (2022) also found no difference between female and male students' perceptions of the code of ethics and ethical principles of the accounting profession. Jha & Sarangi (2018) in their study also refuted the idea that gender differences in attitudes toward corruption are solely caused by gender. They argued that such differences are due to socio-economic status disparities, which tend to diminish over time as women gain more equal socio-economic status (gender equality). This is supported by the study of Debski et al. (2018), which found no relationship between greater female representation in politics and business and a reduction in corruption levels. Corruption is not directly related to the proportion of women in politics or the labour market. This condition illustrates the inconsistency of findings in studies involving the gender variable.

This study aims to describe the fundamental relationship between accounting students' views on gratification and gender differences. Through this study, it is expected to contribute by uncovering new insights into accounting students' perspectives on gratification, which can assist policymakers and educators in evaluating the current learning systems and curricula to focus more on developing anti-corruption character. The study is also expected to benefit students by helping them gain a more accurate understanding of gratification,

thereby fostering anti-corruption knowledge and awareness that will be useful in preparing them for their future careers.

2. THEORETICAL REVIEW AND HYPOTHESIS

Deontological Theory

Deontological theory (ethics of duty) is an ethical approach that emphasizes that the morality of an action is determined by whether the action aligns with moral duties or rules, rather than by its consequences or outcomes (Lumbanraja, 2022). In the context of gratification, deontological theory stresses that the act of receiving or giving gratification should be evaluated based on moral obligations and ethical rules, not on the benefits or consequences it may bring. In the field of accounting, the concept of accounting professional ethics is well known. Accounting professional ethics refers to a set of moral principles and behavioral standards that accountants must adhere to in carrying out their professional duties. The purpose is to maintain public trust, uphold the integrity of the profession, and ensure the quality of financial information produced.

Principles of Accountant Professional Ethics

The principles of accountant professional ethics are moral and professional guidelines that must be followed by accountants in carrying out their duties. These principles aim to uphold integrity, objectivity, and public trust in the accounting profession (Asiawati et al., 2024). The following are the key principles of accountant professional ethics according to the Code of Ethics of the Indonesian Institute of Accountants (IAI) and international standards such as those from the International Federation of Accountants (IFAC):

1. **Integrity**
Accountants must be honest and transparent in all professional and business relationships. There must be no manipulation or concealment of information.
2. **Objectivity**
Accountants must be free from bias, conflicts of interest, or undue influence that could affect their professional or business judgment.
3. **Professional Competence and Due Care**
Accountants must possess adequate knowledge and skills and perform their duties diligently, in accordance with applicable technical and professional standards.
4. **Confidentiality**
Accountants are required to maintain the confidentiality of information obtained during the course of their professional work and must not disclose such information without proper authorization, unless required by law.
5. **Professional Behavior**
Accountants must comply with relevant laws and regulations and avoid any conduct that could discredit the profession.

6. Technical Standards

Accountants must carry out their duties in accordance with relevant technical and professional standards, including accounting, auditing, and financial reporting standards.

Gratification and Its Impact on Accounting Professional Ethics Principles

Gratification is a practice that has evolved from a culture of gift-giving, commonly found in society especially among public officials (Ersyafdi & Ginting, 2024). Gratification is often the seed or root of abuse of power/authority, as its danger lies not only in the act of giving itself. It can also lead to financial losses for the state that exceed the value of the gratification itself (Nasution, 2021). There are two ethical principles significantly impacted by gratification: integrity and transparency. The impact of receiving gratification on integrity includes:

1. Blurring the line between personal and professional interests.
2. Encouraging dishonest behavior, such as hiding information or manipulating reports.
3. Reducing the credibility of accountants, as the public may question their honesty and independence.

The impact of receiving gratification on transparency includes:

1. Causing information to be hidden or selectively disclosed in a biased manner.
2. Hindering honest and accurate reporting due to hidden interests.
3. Lowering the quality of decision-making by users of financial statements.

The Role of Ethics and Anti-Corruption Education in Shaping Accounting Students' Attitudes

Ethics education plays a crucial role in shaping accounting students' attitudes so they can reject gratification, uphold integrity, and act in accordance with moral and professional principles. With proper education, students will be better prepared to face ethical challenges in the workplace. Without strong ethics education, students are at risk of:

1. Viewing gratification as normal or acceptable,
2. Becoming involved in corrupt practices upon entering the workforce,
3. Damaging the reputation of the profession and public trust.

However, ethics education alone is not sufficient; there is a need for specialized education that addresses corruption and gratification namely, anti-corruption education. Suhandi (2023) in his study stated that anti-corruption education aims to:

1. Build understanding and knowledge about the various forms and perspectives of corruption,
2. Change attitudes and perceptions regarding corruption,
3. Develop the skills and capabilities needed to combat corruption.

Anti-corruption education is not designed to eradicate corruption directly, but rather serves as a preventive measure by educating individuals to develop anti-corruptive awareness and behavior. This aligns with the views of Fajar &

Muriman (2018) and Dirwan (2019), who emphasized that preventive actions through formal education, the development of anti-corruption education, and community involvement are key solutions in combating corruption.

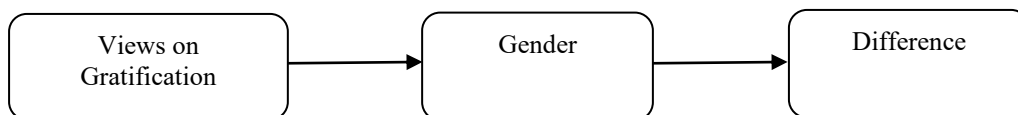
Anti-corruption education will not be effective if the personality formed is not one that reflects anti-corruption values. Wibawa et al. (2021) stated that an anti-corruption personality is shaped and implemented through anti-corruption education, which is essential for the younger generation to sharpen their integrity and idealism so they view corruption as a criminal act that must be eradicated, addressed, and prevented immediately.

Differences in Views on Gratification Between Female and Male Students

Gender refers to the cultural and psychological interpretation of the differences in relationships and biological sex between women and men. These gender differences lead to varying interpretations, which in turn influence differences in attitudes between women and men when understanding and perceiving the act of gratification. The study by Martha & Hastuti (2013) found that women tend to show behavior that is more supportive of efforts to eradicate corruption compared to men, as the indicators related to anti-corruption efforts are lower among men than women. Similarly, the study by Forgues & Lauw (2021) stated that female bureaucrats act more honestly and have a lower inclination to engage in corruption than male bureaucrats.

The gender socialization theory in the study by Yunus (2015) explains that women and men differ in moral development and tend to bring different values into the workplace. Women are considered to have stronger ethics than men and are less likely to engage in fraudulent behavior.

H₁: There is a difference in views on gratification between female and male students in Indonesia.



Source: Research Data, 2024

Figure 1. Research Model

3. RESEARCH METHODOLOGY

This study uses a quantitative method to test the hypothesis of whether there are differences in accounting students' views on gratification. Primary data was collected using a questionnaire. The questionnaire consists of 14 items derived from the studies of Sumarto et al. (2021) and Ersyafdi & Ginting (2024). The items were distributed to respondents online via Google Forms, as follows:

1. Internship students give gifts as a token of appreciation.

2. State-Owned Enterprises (SOEs) or Region-Owned Enterprises (ROEs) provide incentives to private parties for achieving sales targets.
3. Banks organize events with door prizes specifically for civil servants or state officials.
4. Partners give gifts through third parties.
5. Service users give money or gifts as a thank-you for services rendered.
6. Debtors give money or gifts to employees of SOE/ROE banks.
7. SOE/ROE banks provide cashback to customers.
8. Local governments provide accommodation facilities during regional visits to civil servants or state officials.
9. Institutions give gifts to retirees or their non-civil servant spouses.
10. Gifts given for achievements.
11. Partners give gifts during the wedding of a state official's or civil servant's child.
12. Neighbours or acquaintances give items such as souvenirs, food, etc.
13. Partners provide travel expenses and tickets for personal use to civil servants or state officials and their families.
14. Third parties provide travel tickets for official duties to civil servants or state officials and their families.

Population and Sampling Method

The population in this study consists of undergraduate accounting students from various public and private universities across Indonesia. The sampling method used is random sampling, by distributing the questionnaire link to fellow lecturers who are members of a professional organization, the Indonesian Young Accounting Scholars Association (ICMA), via WhatsApp. The author directly requested the lecturers to forward the link to their students between October 1 and November 30, 2023, resulting in a total of 208 student participants. This study is also supported by secondary data in the form of relevant journals and scientific articles.

Data Analysis Technique

This study aims to examine whether there are differences in accounting students' views on gratification based on gender (male vs. female). Therefore, the data analysis technique used is the independent t-test. The independent t-test is used to determine whether two unrelated samples have significantly different mean values (Sugiyono, 2018).

The variables in this study are divided into two types:

1. Test Variable: This is the dependent variable in the independent t-test analysis, represented by students' views on gratification.
2. Grouping Variable: This is the independent variable in the independent t-test analysis, represented by gender.

4. DATA ANALYSIS AND DISCUSSION

Data Analysis

The respondents in this study came from various public and private universities across Indonesia, totalling 208 individuals. These respondents consisted of undergraduate accounting students who were randomly selected by members of ICMA. The largest number of respondents from Java Island came from Nahdlatul Ulama University Indonesia and Muhammadiyah University Tangerang, with 19 students or 9.13% of the total respondents.

From Sumatra Island, the largest number of respondents came from STIE KBP Padang, with 16 students or 7.69%. From Kalimantan Island, the largest group came from Pontianak State Polytechnic, with 15 students or 7.21%. From Papua Island, the largest number of respondents came from Muhammadiyah University Sorong, with 4 students or 1.92% of the total.

There were no respondents from universities located on Sulawesi, Bali, Nusa Tenggara, or Maluku Islands. The following table (Table 2) presents the distribution of respondents by university origin:

Table 2. Origin of Respondents by University

Name of University	Total	%	Name of University	Total	%
Universitas Nahdlatul Ulama Indonesia	19	9,13%	STIE Bhakti Pembangunan Universitas Muhammadiyah Sorong	4	1,92%
Universitas Muhammadiyah Tangerang	19	9,13%	Universitas Yapis Papua	3	1,44%
STIE KBP Padang	16	7,69%	Universitas Dharma AUB Surakarta	3	1,44%
Universitas Terbuka	15	7,21%	UIN Antasari Banjarmasin	3	1,44%
Politeknik Negeri Pontianak	15	7,21%	Universitas Garut	3	1,44%
Universitas Negeri Jakarta	14	6,73%	Institut Agama Islam Negeri Curup	3	1,44%
Universitas Tanjungpura	12	5,77%	Universitas Cendekia Abditama	3	1,44%
Politeknik LP3I Bandung	12	5,77%	Universitas Negeri Medan	3	1,44%
Universitas Bhayangkara Jakarta Raya	9	4,33%	Universitas Gadjah Mada	3	1,44%
Institut Maritim Prasetya Mandiri	9	4,33%	Universitas Pamulang	1	0,48%
Universitas Binaniaga Indonesia	9	4,33%	Universitas Sampoerna	1	0,48%
Universitas Islam Kadiri	9	4,33%	Universitas Bina Nusantara	1	0,48%
STIE Jayakarta	8	3,85%	Universitas Indonesia	1	0,48%
STIE GICI Business School	6	2,88%			
Total			208	100%	

Source: Research Data, 2024

Furthermore, female respondents dominated this study, accounting for 68.27% of the total. The majority of respondents were currently in semester 7 and 8, totalling 75 students or 36.06%, while students in semester 9 and above represented the smallest group, at only 1.92%. Table 3 below provides a detailed overview of the respondents' profiles, specifically their gender and current semester.

Table 3. Gender and Semester of Respondents

Gender	Total	%	Semester	Total	%
Male	66	31,73%	1st-2nd semester	14	6,73%
Female	142	68,27%	3rd-4th semester	66	31,73%
			5th-6th semester	49	23,56%
			7th-8th semester	75	36,06%
			9 th semester & thereafter	4	1,92%
Total	208	100%	Total	208	100%

Source: Research Data, 2024

Next, normality and homogeneity tests were conducted. The normality test was performed to examine whether the independent t-test in this study used data that were normally distributed. The test was carried out using the Kolmogorov-Smirnov method. After processing the data, the results were obtained as shown in Table 4 below:

Tabel4. Normality Test Kolmogorov-Smirnov

	Gender	Kolmogorov-Smirnov ^a		
		Statistic	Df	Sig
Score	Male	.187	66	.000
	Female	.168	142	.000

Source: Research Data, 2024

Table 4 shows that the Kolmogorov-Smirnov value is 0.000, which is not significant at the 0.05 level because the Asymp. Sig (2-tailed) is $0.000 < 0.05$. Based on this result, it is concluded that the data are not normally distributed, and therefore, further testing must be conducted using the Mann-Whitney test. The results of the Mann-Whitney test can be seen in Table 5 below:

Tabel 5. Mann-Whitney Test

	Skor
Mann-Whitney U	4299.000
Wilcoxon W	14452.000
Z	-.969
Asymp. Sig. (2-tailed)	.333

Source: Research Data, 2024

Table 5 shows that the significance value (2-tailed) is 0.333, which is greater than 0.05. Therefore, there is a difference between the two gender groups, and H1 is accepted. Next, the homogeneity of variance test in this study is conducted by comparing the significance values to determine whether the study data come from populations with the same variance. If the value is above 0.05, the data come from populations with equal variance. On the other hand, if the significance value is less than 0.05, the data do not come from populations with equal variance. The results of the homogeneity of variance test are shown below:

Tabel 6. Homogeneity Test

		Levene's Test for Equality of Variances	
		F	Sig
Score	Equal variances assumed	1.341	.248
	Equal variances not assumed		

Source: Research Data, 2024

Table 6 shows that the significance value for homogeneity is 0.248, which is greater than or equal to 0.05. Therefore, it can be concluded that the data for the independent variable meet the homogeneity requirement or are homogeneous. After conducting the two tests above, a hypothesis test was performed. The test used independent t-test analysis to determine whether there is a difference in perceptions of gratification among accounting students based on gender. The results of the independent t-test analysis on perceptions of gratification are presented in Table 7 below:

Tabel 7. Independent T Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig	T	df	Sig (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Score	Equal variances assumed	1.341	.248	1.144	206	.254	2.77539	2.4690	-2.00935	7.56013
	Equal variances not assumed			1.190	140.098	.236	2.77539	2.33305	-1.83715	7.38792

Source: Research Data, 2024

Based on the difference test analysis, the calculated F value for perceptions of gratification with equal variances assumed is 1.341, with a probability of 0.248. This indicates that the probability value is greater than 0.05, so H_0 is accepted in other words, the two variances are indeed equal. This can be seen from the t-test analysis under the assumption of equal variances. The calculated t value with equal variances assumed is 1.144, with a probability of 0.254. Since the probability is greater than 0.05, H_0 is accepted, meaning the average (mean) perception of gratification among male and female accounting students is the

same. This implies that the research hypothesis (H_1), which states that there is a difference in perceptions of gratification between male and female students in Indonesia, is rejected, as the result is not significant at the 95% confidence level (probability value is greater than 0.05).

Discussion

The absence of differences in perceptions of gratification between male and female accounting students is due to the fact that anti-corruption behavior and attitudes do not depend on gender, but rather on the intentions and will of each individual. Various existing theories also suggest that factors such as motivation, opportunity, power, and rationalization are the main causes of corruption. This means that both men and women are equally vulnerable to engaging in acts of gratification or corruption. In line with deontological theory, an action is judged as good or bad based on whether it aligns with one's duty. For deontological ethics, the foundation of moral judgment lies in duty. In other words, an action is considered good because it is inherently good in itself, and therefore, it is a duty that must be carried out (Lumbanraja, 2022). Therefore, gender cannot be used as a distinguishing factor in assessing an individual's understanding of gratification. Additionally, research shows that tax evasion ethics are influenced by gender, meaning that male taxpayers, in particular, tend to have a higher inclination toward committing tax corruption, (Nurachmi & Hidayatulloh, 2021).

Moreover, accounting students still lack a proper understanding of what gratification truly means. Rationalization plays the biggest role, leading many to misinterpret the concept of gratification. Many still believe that certain acts of gratification are acceptable because they are considered customs, traditions, or cultural practices in society (Ersyafdi & Ginting, 2024). A study by Guerra & Zhuravleva (2022) also found no gender differences in bribery behavior overall, or in tolerance toward corruption, which depends on the specific bribery context and the individuals involved (e.g., citizens, officials, or supervisors). Therefore, it is necessary to correct the misconceptions that have developed and become ingrained in society, one of which is through the provision of knowledge, perspectives, or education about anti-corruption namely, anti-corruption education. Studies by Dirwan (2019) and Fajar & Muriman (2018) state that essential solutions to combat corruption include preventive actions such as community involvement, the development of anti-corruption education, and formal education. Anti-corruption education must be implemented from an early age because corruption has become so concerning that younger generations may come to view corrupt acts as normal. Anti-corruption education is designed as a structured and organized effort using various methods such as attitudes, skills, knowledge, and values needed to equip young people with the ability to prevent and eliminate the emergence and growth of gratification or corruption.

5. CONCLUSION & SUGGESTIONS

The results of this study, using the independent t-test, conclude that there is no difference in perceptions of gratification between male and female accounting students from various universities in Indonesia. This study is expected to contribute to education policymakers both at the Ministry level and within universities/higher education institutions as a basis for making Anti-Corruption Education a mandatory general course for all students. Furthermore, it is recommended that the Ministry and universities/institutions elaborate on approaches and concepts related to corruption/gratification in a relevant manner and collaborate with institutions focused on anti-corruption efforts. This includes implementing special certification for lecturers teaching Anti-Corruption Education and ensuring that the teaching materials are appropriate and accurate. This will help improve literacy and correct the widespread misunderstanding of corruption and gratification.

The limitation of this study is that it only explores one grouping variable gender and focuses solely on accounting students. Future studies could include other factors such as current semester, GPA, whether students have taken Professional Ethics or Anti-Corruption Education courses. Researchers may also expand the study to students from other academic programs. Another recommendation is for the government to consider making Anti-Corruption Education a compulsory subject taught from elementary school through higher education. This is essential because corruption has become so concerning that younger generations may begin to view corrupt behavior as normal. Anti-Corruption Education should be structured and delivered using various methods such as attitudes, skills, knowledge, and values to equip young people with the ability to prevent and eliminate opportunities for gratification and corruption.

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