



PERCEPTION OF ETHICS OF PUBLIC ACCOUNTANTS, MANAGEMENT ACCOUNTANTS AND LECTURER ACCOUNTANTS ON EARNINGS MANAGEMENT IN JAKARTA, BOGOR, DEPOK, TANGERANG AND BEKASI (JABODETABEK) AREA

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ABSTRACT

This study aims to determine and measure the Effect of Ethical Perception of Public Accountants, Management Accountants, and Accountants Lecturer Against Earning Management Practice in Jakarta, Bogor, Depok, Tangerang and Bekasi. The research method used is causal, with unit of Public Accountant, Management Accountant, and Accountant of Lecturer in Area Jakarta, Bogor, Depok, Tangerang and Bekasi. Data analysis is done by descriptive analysis and simple linear regression test. The result of the research shows that from the simple linear regression test, there is positive influence of Public Accountant's Ethical Perception, and Lecturer Accountant in Jakarta, Bogor, Depok, Tangerang and Bekasi Areas against Earning Management Practices. Therefore, the more Public Accountants, and the Lecturer Accountant to earnings management practices, the more positive the ethical perception towards earnings management practices. While on Ethical Perception Variables Management Accountant There is no positive influence of Ethical Perception of Management Accountant in Jakarta, Bogor, Depok, Tangerang and Bekasi Territories to Earning Management Practices. This indicates that the less understanding of the Management Accountant to earnings management practices, the more negative the ethical perception of earnings management practices.

KEYWORDS: *Ethical Perceptions, Earning Management Practices*

PRELIMINARY

A. Background

Malia (2010) Accounting Profession is a Profession supported by science and skills relevant to the field of work. With the changes of various disciplines and higher demands from accountant service users, the accounting profession needs to identify, develop, improve and maintain and improve the knowledge and skills that will be capital to run the profession in a more dynamic society.

There are different views on earnings management practices and this creates an ethical dilemma. On the one hand, earnings management is seen as an act that should not be done because the existence of the earnings management information provided does not fully reflect the company's circumstances and obscure the true value of the company. Such actions may cause stakeholders to be wrong in making decisions. On the other hand, earnings management is perceived as normal and is a rational

measure to take advantage of flexibility in terms of financial reporting.

Komala Inggawati and Arnold Kaudin (2010) described earning management as a form of management intervention in the preparation of financial statements. Interventions through manipulation of reported accounting figures led to various accounting scandals, such as in the case of Enron Energy's off-balance sheet transactions of 2000, cases of Xerox's 1997-2000 revenue increase and so on. In Indonesia, this has also become an issue, such as in the case of Kimia Farma's earning mark up in 2001 and Lippo Bank's double bookkeeping case in 2002.

Earnings management is an attempt to change, conceal and engineer the figures in financial statements by playing with accounting methods and procedures used (Sri Sulistyanto, 2008: 15). Earning management is certainly very misleading to investors. According to Munter and Ketz (1999) earnings management must be prevented because it can mislead investor decisions. However, earnings management should not be tied to



attempts to manipulate accounting data or information but rather to be associated with the selection of accounting methods to manage earnings that can be made as permitted under accounting regulations.

Earning management can be made by leveraging the use of accounting methods and procedures, establishing accounting policies and accelerating or delaying the recognition of costs and revenues to be smaller or greater than they should be. This is what allows the management to make earnings management for personal interests and interests of the company. The case of accounting fraud through earnings management practices has been widely prevalent both domestically and internationally.

Based on the description above, the goal to be achieved by the authors of this study are:

1. To know and measure the Effect of Ethical Perception of Public Accountants in Jakarta, Bogor, Depok, Tangerang And Bekasi (Jabodetabek) Area to Practice of Earning Management
2. To know and measure the Effect of Ethical Perception Management Accountant In Jakarta, Bogor, Depok, Tangerang And Bekasi (Jabodetabek) Area to Practice Management Earning
3. To know and measure the Effect of Ethical Perception of Lecturer Accountant in Jakarta, Bogor, Depok, Tangerang And Bekasi (Jabodetabek) Area to Management Practice Earning

The usefulness or expected benefit can be obtained from this research is to know the extent of ethical perception of Public Accountant. Management Accountants and Lecturer' Accountants in the Jakarta, Bogor, Depok, Tangerang And Bekasi (Jabodetabek) Area can influence earnings management practices in the viewpoint of academia and the Business World and the results of this study are expected to provide additional science in the form of a description of the theory and practice of earnings management.

THEORETICAL FOUNDATION

A. Understanding General Perception

Perception according to Big Indonesian Dictionary (KBBI, 1995) is the response (acceptance) directly from a process someone knows some things through the five senses. While Matlin (1998) in Sudaryanti (2001) and adapted by Frederich and Lindawati (2004), defines a broader perception, namely: as a process involving prior knowledge in obtaining and interpreting a combination of external world factors (visual stimuli) and ourselves (previous knowledge).

1. Understanding Ethics

Ethics (Ancient Greek: "ethikos", meaning "to arise from habit") is something where and how the main branch of philosophy that studies the value or quality that is the study of standards and moral judgments. Ethics includes analysis and application of concepts such as right, wrong, good, bad, and responsibility. Methodologically, not every thing judging acts can be said as ethics. Ethics requires a critical, methodical, and systematic attitude in reflection. That's why ethics is a science. As a science, the object of ethics is human behavior. But unlike other sciences that examine human behavior, ethics has a normative point of view. It means that ethics sees good and bad angles to human actions.

2. Ethics is divided into three main parts:

1. Meta-ethics (the study of the concept of ethics)
 2. Normative ethics (ethical value determination study)
 3. Applied Ethics (study of the use of ethical values).
3. Type of Ethics is divided into two, namely:

• Philosophical Ethics

The philosophical philosophy literally (fay overlay) can be regarded as ethics derived from the activities of philosophy or thinking, which is done by humans. Therefore, ethics is actually part of philosophy; ethics is born from philosophy. The following are two ethical traits: 1) Non-empirical Philosophy is classified as non-empirical science. Empirical science is a science based on fact or concrete. Philosophy, however, is not the case, philosophy seeks to transcend the concrete by as if to ask what is behind concrete phenomena. Similarly with ethics. Ethics does not just stop at what the concrete factually does, but asks what should or should not be done. 2) Practical The branches of philosophy speak of something "existing". For example the legal philosophy of studying what is law. But ethics is not limited to it, but rather asks "what to do". Thus ethics as a branch of philosophy is practical because it is directly related to what people can and should not do. But remember that ethics is not practical in the sense of presenting ready-made recipes. Ethics are not technical but reflective. That is, ethics only analyzes major themes such as conscience, freedom, rights and duties, etc., while looking at past ethical theories to investigate their strengths and weaknesses. It is hoped that we will be able to construct our own test-resistant arguments.

• Theological Ethics

There are two things to remember about theological ethics. First, theological ethics does not belong only to a particular religion, but every religion can have its own theological ethic. Secondly, theological ethics is part of ethics in general, therefore many of the elements in it are contained in ethics in general, and can be understood after understanding the



ethics in general. In general, theological ethics can be defined as ethics that stems from theological presuppositions. This definition becomes the distinguishing criterion between philosophical ethics and theological ethics.

C. Causes of Unethical Behavior

In social life, ethical behavior is very important. This is because the interaction between individuals within the community is strongly influenced by ethical values. Basically it can be said that awareness of all members of society to behave ethically can build a community bond and harmony. However, we can not expect everyone to behave ethically. Arens and Loebbecke (1997: 73) mention that, there are two main factors that may cause people to behave unethical, namely:

- 1) The ethical standard of the person is different from that of society in general.
- 2) The person deliberately acts unethically for his own benefit.

The impetus of people to do unethical may be strengthened by the rationalization which the self-proclaimed by the observer and the knowledge concerned. According to Arens and Loebbecke (1997: 75) the rationalization includes three things as follows:

- 1) Everyone also does the same (unethical) thing.
- 2) If a deed does not violate the law it does not violate ethics.

The possibility that his unethical acts are unknown to others and should be held liable if such unethical acts are known to others is insignificant.

B. Earning Management

1. Definition of Earning Management

Earnings management is a management action to choose the accounting policies of a certain standard to affect the earnings that will happen to be as they want through the management of internal factors owned by the company. According Sugiri (1998), divide the definition of earnings management into two namely:

a. Narrow Definitions

Earning management in this case is only related to the selection of accounting methods. Earnings management in the narrow sense is defined as the manager's behavior to "play" with the discretionary accrual component in determining the amount of earnings.

b. Broad Definition

Earnings management is the action of managers to increase (decrease) current reported earnings of a unit in which managers are responsible, without causing an increase (decrease) of long-term economic earningability of the unit.

2. Earning management patterns

According to Scott: 2000 in Aji and Mita (2010), identified four patterns of management performed to manage the following earnings:

a. Taking a Bath

This pattern occurs at the time of reorganization including the appointment of a new CEO by reporting large losses. This action is expected to increase future earnings. Management tries to shift the expected future cost to the present, in order to have a greater opportunity to earn earnings in the future.

b. Income Minimization

Performed at the time the company experienced a high level of earning so that if earnings in the coming period is expected to fall drastically can be overcome by taking earning period earlier. Management is trying to move the burden to the present in order to have a greater chance of earning a earning in the future.

c. Income Maximization

Performed when earning decreased by moving the load into the future. The action on income maximization aims to report high net income for larger bonus purposes. This pattern is performed by companies that commit breaches of debt agreements.

d. Income Smoothing

Conducted by the company by way of the reported earnings that can reduce fluctuations in earnings that are too large because investors generally prefer a relatively stable earning.

3. Factors Affecting Earning Management

According to Scott (2000) in Ma'ruf (2006), there are various motivations of companies to make earnings management, namely:

- a. Other Contractual Motivations
In general, to fulfill contractual obligations, including debt agreements (debts convenants).
- b. To Communicate Information To Investors
Investors will see the accounting policies selected when evaluating and comparing earnings.
- c. Political Motivations
To reduce the political costs and oversight of the government, to obtain government facilities and facilities such as subsidies and protection from overseas competitors, to minimize trade union demands, which are done by lowering earnings.
- d. Taxation Motivations
Earnings management is done for the purpose of tax savings, ie by reducing the earningability resulting in what is paid to the government is also smaller than it should be.
- e. Changes of Chief Executive Officer (CEO)



CEOs who are approaching the end of their posts, tend to earn income maximization to increase their bonuses.

f. Initial Public Offerings (IPO)

Companies that will conduct initial public offering (IPO), tend to make income increasing to attract potential investors.

From various opinions and definitions above it can be said that earnings management is an effort in manipulating the financial statements for personal interests conducted by selecting accounting methods are allowed in the principles of accounting. However, in an ethical perspective such actions may reduce the credibility of financial statements and will harm external parties in decision-making.

D. Previous Research

The ethical perception of accounting actors against earnings management practices can be influenced by the accounting profession. The existence of differences in work environment and the problems faced by academic and practitioner accountants enable the emergence of differences in ethical perceptions between academic accountants (including academics who practice minimal) with practitioner accountants. For example, Zoraifi (2005), related to audit conflict situations, found that the interaction between work experience and ethical perceptions is significant and affects auditors.

In general, research concerning ethical perceptions of accountants based on the profession is divided into students' ethical perceptions, accountant Lecturer, and accountant practitioners. Fischer and Rosenzweig (1995) examine differences in ethical perceptions of earnings management among undergraduate students, MBA students and accounting practitioners in the US. They found that students tend to be more lenient in assessing earnings manipulation ethics than accountant practitioners. They also found that the study subjects had greater tolerance for manipulation of operating decisions than accounting manipulations.

Elias (2002) in his study of 763 practitioners and academic respondents found that in earnings management accounting practitioners were more able to accept the manipulation of operating decisions than accounting students. In addition, both practitioners and students view accounting manipulation as unethical but there is a tendency that students are more tolerant.

Differences in ethical perceptions between students and practitioners also occur in the business field. Cole and Smith (1996) examine differences in perception of ethics business between students and business people. In the study subjects were asked to

respond to a problem as 1) a business actor responded and 2) responded with ethical considerations. In a study involving 537 senior business school students and 158 businesspeople it was found that students tend to receive more ethically ambiguous responses than businesspeople. In addition, the students' views on business ethics are more negative than the business people see themselves. The study of differences in ethical perceptions in earnings management is also conducted in Indonesia.

Malia (2010) in his study involved public accountants, government accountants, accountants Lecturer and management accountants Jakarta area with the results of his research that ethical orientation and accountant experience have a significant effect on ethical perceptions about the practice of earnings management.

Syarifah (2015) which in his study involves two groups of public accountant responders and tax consultants on earnings management practices viewed from five situational factors namely the type of earnings management, earning management materiality, consistency to GAAB and the period of effect. The results of his research indicate that there is a significant perception difference between public accountant and tax consultant to earnings management practices from the whole variable.

Rahmawati and Sulardi (2003) who in his study involved accountant Lecturer, accounting students, and managers in Surakarta actually found that in general there is no significant difference between ethical perceptions of earnings management practices of accountant Lecturer, accounting students and managers. In another study, Rustiana (2006) found differences in ethical perceptions between accounting students and auditors in the ethical accounting dilemma situation. The ethical dilemma situation in the study is the volume of sales that was advanced earlier with the motive of pursuing bonuses and credit approval based on good relations. The ethical perceptions in the study were measured by the multidimensional ethics scale adopted from the Reidenbach and Robin studies.

Ludigdo and Machfoedz (1999) found significant differences between the perceptions of accountants and accounting students on business ethics. According to Ludigdo and Machfoedz, accountants have better perceptions than students. Their research involved 116 public accountant and accountant Lecturer and 159 accounting students.



E. Framework for Thinking

1. Effect of Ethical Perception of Public Accountant on Earning Management Practice

The ethical perception of accounting actors against earnings management practices can be influenced by the accounting profession. The existence of differences in work environment and the problems faced by academic and practitioner accountants enable the emergence of differences in ethical perceptions between academic accountants (including academics who practice minimal) with practitioner accountants. For example, Zoraifi (2005), related to audit conflict situations, found that the interaction between work experience with Ethical perceptions are significant and affect the auditor. Malia (2010) in his study involved public accountants, government accountants, accountants Lecturer and management accountants Jakarta area with the results of his research that ethical orientation and accountant experience have a significant effect on ethical perceptions about the practice of earnings management

2. Effect of Ethical Perception of Management Accountant on Earning Management Practice

In general, research concerning ethical perceptions of accountants based on the profession is divided into students' ethical perceptions, accountant Lecturer, and accountant practitioners. Fischer and Rosenzweig (1995) examine differences in ethical perceptions of earnings management among undergraduate students, MBA students and accounting practitioners in the US. They found that students tend to

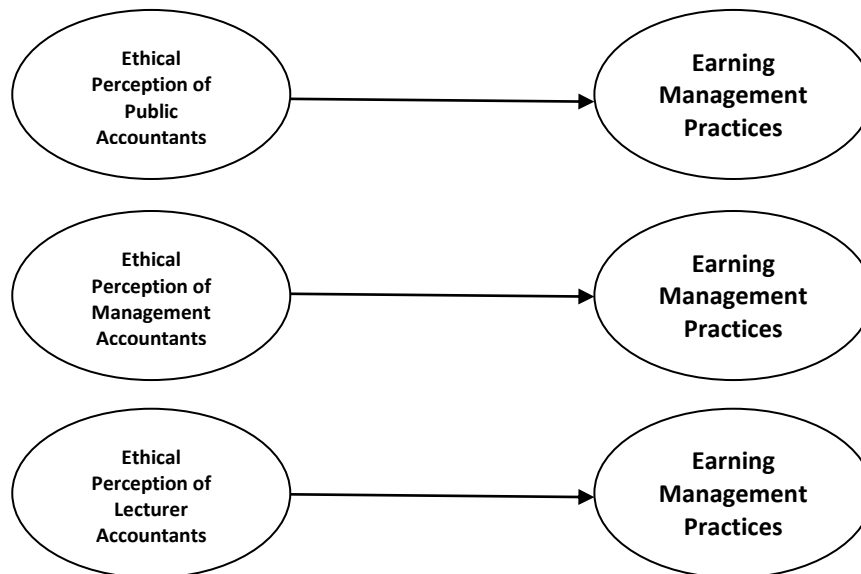
be more lenient in assessing earnings manipulation ethics than accountant practitioners. They also found that the study subjects had greater tolerance for manipulation of operating decisions than accounting manipulations. Malia (2010) in his study involved public accountants, government accountants, accountants Lecturer and management accountants Jakarta area with the results of his research that ethical orientation and accountant experience have a significant effect on ethical perceptions about the practice of earnings management

3. Effect of Ethical Perception of Lecturer Accountant on Earning Management Practice

Rahmawati and Sulardi (2003) who in his study involved accountant Lecturer, accounting students, and managers in Surakarta actually found that in general there is no significant difference between ethical perceptions of earnings management practices of accountant Lecturer, accounting students and managers. In another study, Rustiana (2006) found differences in ethical perceptions between accounting students and auditors in the ethical accounting dilemma situation. The ethical dilemma situation in the study is the volume of sales that was advanced earlier with the motive of pursuing bonuses and credit approval based on good relations. The ethical perceptions in the study were measured by the multidimensional ethics scale adopted from the Reidenbach and Robin studies

Based on that thinking, the framework of thinking in this research is as follows:

Figure 2.1 Research Framework



G. Hypothesis

Formulation of hypotheses in this study are as follows:

- Ha1: The Ethical Perception of Public Accountants in Jabodetabek Territory Affects Earning Management Practices.
- Ha2: Ethical Perception Management Accountant in Greater Jakarta Area Affects Against Earning Management Practices.
- Ha3: Ethical Perceptions of Lecturers Accountants in Greater Jakarta Area Affect Against Earning Management Practices.

RESEARCH METHODOLOGY

A. Time and Place of Study

Research on "The Effect of Ethical Perception of Public Accountant, Management Accountant and Accountant Lecturer In Jakarta, Bogor, Depok, Tangerang And Bekasi (Jabodetabek) Area To Earning Management Practice", implemented in the period of June 2017 - December 2017.

B. Research Methods

This study uses an associative method with a quantitative approach that aims to determine the effect of systematic research variables, factual and accurate about the ethical perceptions of Lecturers accountants to Earning Management Practice.

C. Definition and Operationalization of Variables

Operational definition of a variable is a definition given to a variable by giving meaning, or providing an operational needed to measure that variable. The

Operational Definition Variables used by the author in conducting the preparation of research are:

- a) Ethical Perceptions of Accountants
Is Ethical Perception on Earning Management Practices based on accounting profession in Jabodetabek area.
- b) Earning Management Practices
Is a Earning Management Practice against Manipulation of Operational Decisions and Accounting Manipulation from the point of view of Profession in Accounting and Management

D. Data Collection Method

Data collection is an early stage in conducting the survey. After developing a list of questions (questionnaires) and sample determinations for surveys, the next step determines how to collect data. The data collection methods used by the author, namely: Survey With Questionnaire That is, surveys are administered in groups (Group-administered Survey). In this case, respondents are gathered in a group in a certain place, usually at the place (room) in their workplace. The survey officer then explained their purpose and how to answer the questionnaire, and after the respondents completed the questionnaire, they returned it to the survey officer. This will increase the rate of return (respondent rate) of the questionnaire used for the study. Primary Data is a technique of collecting data through a number of questionnaires submitted that relate to the problem under study by distributing questionnaires to the Public Accountant Profession, Management Accountant and Lecturer Accountant in order to fill in the form field objectively



E. Population And Sample Research

Population refers to the entire group of people, events, or interests to be investigated (Now, 2006). The population used in this study are accounting actors with the profession of Public Accountant, Accountant Management and Accountant Lecturer in the area of Jakarta Bogor, Depok, Tangerang, and Bekasi Sampling technique in this study is incidental sampling technique, by distributing questionnaires to respondents encountered by the author in Jabodetabek area according to his profession. The reason for selecting this sampling technique is to simplify the sampling process. (Fikriningrum, 2012: 34). Roscoe (1975) in Sekaran (1992) stated that: 1. The number of samples sufficient for the study is in the range of 30 to 500. In studies using multivariate analysis (such as multiple regression analysis), the sample size must be at least 10 times larger than the number of independent variables. Meanwhile, Tabachnick and Fidell (1997) in (Hair, 1998), the required sample size is between 5 - 10 times the number of parameters. With the number of research parameters, in this case is the number of construct indicators of 20, then the number of respondents ideally is between 100-200 respondents ..

F. Data Analysis Method

1. Test Validity and Realibility

a) Validity test

Validation test is used to measure the validity or validity of a questionnaire. The questionnaire is said to be valid if the question on the questionnaire is able to reveal something that will be measured by the questionnaire.

b) Test Reliability

Reliability test is a measuring tool for a stability and consistency of respondents in answering matters relating to construct - construct question which is an indicator of a variable and arranged in a form of questionnaire.

2. Descriptive Statistics Analysis

Descriptive statistics are statistics used to analyze data by way of describing or describing data that has been accumulated as is without intending to make conclusions that apply to the public or generalization.

3. Classic Assumption Test

a) Normality test

Normality test is used to determine whether the data is normally distributed or not. The normalized level of data is very important, because with normally distributed data, then the data is considered to be representative of the population.

b) Test Multicolonierity

Multicolonierity test aims to test whether the regression model found the correlation between independent variables (Independent). A good regression model should not be correlated between independent variables.

c) Heteroscedasticity Test

Heteroscedasticity test aims to test whether the regression model of variance inequality occurrence of one observation residual to another observation remains, hence it is called Homoscedasticity and if different is called Heteroscedasticity.

4. Hypothesis Testing

a) Coefficient of Determination Test

Coefficient determines to see how big variable X1 and X2 have relation to variable Y, hence used coefficient of determination (Kd) which is correlation square.

b) Whole or Simultaneous Testing (F Test)

F test is done to know the relation of independent variable simultaneously to the dependent variable then used significant level 0,05.

c) Individual or Persial Testing (t-test)

To know the assumption or guess is true or not, then conducted a test called t test. T test is a procedure that allows the decision whether the decision is accepted or rejected on the assumption or hypothesis proposed. (Source Nila Hapsari, 2013)

d) Simple Linear Regression Analysis

Testing this hypothesis in accordance with the predefined hypothesis, namely using regression testing with tools SPSS Statistics program version 20.0. In this study each independent variable is tested with a simple linear regression equation



RESEARCH RESULT AND DISCUSSION

Based on the results of hypothesis testing can be summarized in the following table 4.1:

Table. 4.1
Hypothesis Testing Results

Hypothesis	H ₀	H _a	Sig. (p-value)	Remark
Hypothesis 1	> 0,05	≤ 0,05	0,002	H _{a1} Accepted
Hypothesis 2	> 0,05	≤ 0,05	0,073	H _{a2} Rejected
Hypothesis 3	> 0,05	≤ 0,05	0,004	H _{a3} Accepted

Source : SPSS

From table 4.1 above, it can be concluded that according to the ethical perceptions of Public Accountants and Accountants Lecturer effect on earnings management practices. While on the ethical perception of Management Accountant happened the opposite.

1) Hypothesis Testing Results 1

The results of this study say that the public accountant's ethical perception of positive influence on earnings management practices. In the study of Malia (2010) in his study involving public accountant, government accountant, accountant educator and accountant of Jakarta area management with the result of his research that ethical orientation and accountant experience have significant influence to ethical perception about earnings management practice, this research is in line with previous research which stated result a positive ethical perception of the public accountant profession to earnings management practices.

2) Hypothesis Testing Results 2

The results of this study say that the ethical perception of Management Accountant has no positive effect on earnings management practices. In the study of Malia (2010) in his study involving public accountant, government accountant, accountant educator and accountant of Jakarta area management with the result of his research that ethical orientation and accountant experience have significant influence to ethical perception about earnings management practice, this research is not in line with previous research which stated result of a positive ethical perception of profession of management accountant to earnings management practice.

3) Hypothesis Testing Results 3

The results of this study say that the ethical perception of Lecturer Accountant positive influence on earnings management practices. In the study of Rahmawati and Sulardi (2003) which in his study involves accountant Lecturer, accounting students, and managers in Surakarta actually found that in general there is no significant difference between ethical perceptions of earnings management practices of accountant Lecturer, accounting students and managers. This study is in line

with previous research that states the result of no significant difference in the ethical perception of accountants Lecturer to earnings management practices.

CONCLUDE, IMPLICATION AND ADVICE

1. Conclusion

Based on the results of the discussion in the previous chapter, several conclusions of the results of this study are summarized as follows:

1. There is a positive influence of Ethical Perception of Public Accountant in Jabodetabek area to Earning Management Practice. This indicates that the public accountant's understanding of earnings management practices, the more positive the ethical perception towards earnings management practices.
2. There is no positive influence of Ethical Perception of Management Accountant in Jabodetabek Area to Earning Management Practice. This indicates that the less understanding of management accountant to earnings management practice or if management acknowledge the practice of earnings management does not affect the ethical perception of the implementation of earnings management on the implementation of tasks and responsibilities in the field of accounting, the ethical perception was more negative to the practice of earnings management
3. There is a positive influence of Ethical Perception of Lecturer Accountant in Jabodetabek area to Earning Management Practice. This indicates that the public accountant's understanding of earnings management practices, the more positive the ethical perception towards earnings management practices



2. Suggestions

This study has implications for future research, especially those related to the level of understanding and ethical perception. Therefore research in the future, other researchers need to pay attention to the limitations include:

1) Limitations On Research Instruments

Research data resulted from the use of the instrument based on perceptions of respondents' answers. To collect data one of the methods used by researchers is to apply survey method by using questionnaire which resulted in the possibility of bias control of respondents' answers. Respondents may not be honest in filling out the questionnaire. To overcome the weakness of this survey method, researchers also conducted a direct interview method to some respondents at the time of the distribution of questionnaires.

2) Limitations on the sample

This study uses the respondents as samples in the study, then the limitations that may arise is the bias due to inappropriate sample selection. To overcome this weakness the researchers increased the number of questionnaires distributed from the minimal sample.

3) Limitations on time and research variables.

Taking into account the time of limited research so that researchers should limit the research variables that should be developed more varied again.

Due to the above limitations, it is recommended in further research:

1. In future research, it is suggested to use more in the method of interview or experiment so that internal validity and external data more reliable. It is also recommended that subsequent research using secondary data to support primary data so that research variables are more varied such as environmental factors and business communication.
2. The number of Respondents in this study is still lacking and needs to be expanded the distribution of questionnaires in other universities, in order to achieve the balance of the population of respondents.
3. In the research questionnaire, as much as possible using a straightforward language and easily understood and understood by the respondents, of course by using the language in accordance with the theme of research.

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