

CHAPTER III

RESEARCH METHODOLOGY

3.1. Research Object and Location

3.1.1. Data Collection Object

The objects of data collection for this study were active accounting students at Soegijapranata University Semarang, Indonesia and Providence University Taichung, Taiwan.

3.1.2. Research sites

The location of data collection is in the accounting program Soegijapranata University Semarang, Indonesia and the accounting program at Providence University Taichung, Taiwan.

3.2. Population and Sample.

3.2.1. Population

The population of this study is all accounting undergraduate students (morning and evening classes) Soegijapranata Catholic University, Semarang, Indonesia, Masters of Accounting Soegijapranata Catholic University, Semarang, Indonesia and accounting undergraduate students, accounting masters of Providence University Taichung, Taiwan in the even semester of the 2018/2019 academic year which determines the number of the population will be divided into 2 groups namely the

population of the State of Indonesia, and the population of the State of Taiwan.

Table 3.1

Population Table and Sample of Indonesian Country Respondents.

	Total Population	P	Minimum Sample	Total Sample
Undergraduate Accounting Program at Soegijapranata University.	1052	97%	89	106
Master of Accounting Program at Soegijapranata University.	30	3%	3	9
Total	1.082	100%	92	115

Source : attachment 1

The population of Indonesian is all accounting undergraduate students Soegijapranata Catholic University, Semarang, Indonesia.

Table 3.2

Population Table and Sample of Taiwan Country Respondents.

	N	P	Minimum Sample	Total Sample
Undergraduate Accounting Program at Providence University.	654	96%	84	88
Master of Accounting Program at Providence University.	24	4%	3	18
Total	678	100%	87	106

Source : attachment 2

The population of Taiwan is all accounting undergraduate students, accounting masters of Providence University Taichung, Taiwan

3.2.2. Sample.

Samples were taken in accounting undergraduate students (morning and evening classes) Soegijapranata Catholic University, accounting masters in Soegijapranata Catholic University and accounting undergraduate students, accounting masters in Providence University in the even semester of the 2018/2019 school year, which determined the number of samples also divided into 2 groups: samples Country of Indonesia, and sample Country of Taiwan.

3.2.2.1. Indonesia

Samples were taken at accounting undergraduate students (morning and evening classes) at Soegijapranata Catholic University, and accounting masters at Soegijapranata Catholic University in the even semester of the 2018/2019 school year. Samples are taken by referring to the formula of Sloven formulation with the following formations :

$$n = \frac{N}{1+N.e^2}$$

$$n = \frac{1082}{1+1082 (0.1)^2} = 91,53 \approx 92$$

n = Total sample

N = Total population

e^2 = The desired error level (10%)

So that found the number of samples in this study were 92 respondents. Samples will be taken using the probability sampling

method, which is a random sampling method for accounting students at Soegijapranata University Semarang, Indonesia.

3.2.2.2. Taiwan

Samples were taken at accounting undergraduate students at Providence University, and accounting masters students at Providence University in the even semester of the 2018/2019 school year. Samples are taken by referring to the formula of Sloven formulation with the following formations :

$$n = \frac{N}{1+N \cdot e^2}$$

$$n = \frac{678}{1+678 (0.1)^2} = 87,14 \approx 87$$

n = Total sample

N = Total population

e^2 = The desired error level (10%)

So that found the number of samples in this study were 87 respondents. Samples will be taken using the probability sampling method, which is a random sampling method for accounting students at Providence University of Taichung, Taiwan.

3.3. Definition and Measurement of Variables.

The following are the variables used by researchers in the research conducted :

3.3.1. Dependent Variable

The dependent variable in this study is Ethical Perception. Ethical Perception is the perception of respondents regarding ethical considerations in making decisions to know the right and wrong things.

The ethical perceptions of respondents were measured using statements about ethics in general Wati (2016) . The statement was assessed on a 1-5 linkert scale. A score of 5 shows that perceptions held by students are more ethical.

3.3.2. Independent Variable

The independent variable is a variable that affects the dependent variable. The independent variable used in this study is Love of Money.

Love of Money uses the Money Ethic Scale (MES) developed by Tang (1993) to measure the love of money. This scale measures the ethical meaning of how one values money. The Love of Money measurement was obtained through 15 questionnaire items used by Tang (1993), with the measurement scale used was the 1-5 linkert scale. A score of 5 shows that the level of Love of Money that is owned is higher.

3.3.3. Moderation Variable

Moderation variables are variables that strengthen or weaken the relationship between one variable and another. The moderating variables used in this study are gender and religiosity which moderate the relationship between love of money and ethical perceptions.

Gender is the Gender of respondents which is divided into two, namely men and women. Gender is measured using a nominal scale which is number 1 for male students, and number 0 for female students.

Religiosity is the respondent's belief in a religion that is embraced and trusted in daily life Wati (2016). Religiosity is measured by giving a statement containing religiosity in general. The statement was assessed on a 1-5 linkert scale. A score of 5 indicates that the level of Religiosity possessed is higher.

3.4. Method of collecting data.

Data will be collected using a questionnaire as a data collection tool. where the population is all accounting undergraduate students (morning and evening classes) Soegijapranata University, master of accounting Soegijapranata University Semarang, Indonesia and students of accounting undergraduate programs, accounting masters in the Providence University Taichung, Taiwan in the even semester of the 2018/2019 school year.

3.4.1. Data types and sources

In this study using primary data taken directly on all accounting undergraduate students at the Soegijapranata University accounting program, accounting master program at Soegijapranata University Semarang, Indonesia and accounting undergraduate students, the accounting master program at Providence University Taichung, Taiwan in the even semester of the 2018/2019 academic year.

3.4.2. Data collection technique.

The data in this study were determined using probability sampling by randomly taking a sample from the population using a questionnaire as a data collection tool, where the population is all accounting undergraduate students at the Soegijapranata University accounting program, Semarang, accounting master students at the Soegijapranata University, Semarang, Indonesia and accounting undergraduate students, accounting master program at Providence University Taichung, Taiwan in the even semester of the 2018/2019 school year.

3.4.3. Data Collection Tool.

The primary data collection tool in this study uses various tools needed to conduct a survey such as using questionnaires, Google forms for all accounting undergraduate students at accounting program Soegijapranata University, accounting master program at Sogijapranata University in Semarang, Indonesia and undergraduate accounting

students, accounting master program students Providence University Taichung, Taiwan in the even semester of the 2018/2019 school year.

3.5. Testing Data Collection Tools.

3.5.1. Validity test.

Validity Test is used to measure the validity of a questionnaire, Validity also shows how real a test measures what should be measured. The instrument validity test is done by comparing the Cronbach's Alpha value with the value in the Cronbach's Alpha if item deleted column. If the value of each item in the Cronbach's Alpha if item deleted is smaller, then the question items on the questionnaire are declared valid. Ghozali (2011) in Wati (2016).

3.5.2. Reliability test.

Using the Cronbach Alpha technique. reliability determines the accuracy and accuracy of the gauges. The questionnaire is said to be reliable if Cronbach Alpha > 0.6 Ghozali (2011) in Wati (2016).

3.5.3. Descriptive statistics.

Descriptive statistics are used to describe the data used in research. The variables to be analyzed are love of money, religiosity, and gender.

3.5.4. Classic assumption test.

3.5.4.1. Normality test.

The normality test aims to find out that the data used in the research variable has a normal distribution or not to test the data in normal distribution or not by using the One-Sample Kolmogorov-Smirnov.

The basis for decision making from the normality test is to look at asymp.sig (2tailed) in the table provided if asymp.sig (2-tailed) > 0.05 then the data has a normal distribution and if asymp.sig (2-tailed) $< 0,05$ data has an abnormal distribution.

3.5.4.2. Multicollinearity Test.

Multicollinearity test is used to determine whether there is a correlation between independent variables in a regression model. To be able to detect the presence or absence of multicollinearity problems, it is done by looking at the value of Variance Inflation Factor (VIF) and tolerance with the following conditions: if the VIF value is less than 10 and tolerance is more than 0.1, then not occur multicollinearity problem.

3.5.4.3. Heteroscedasticity Test.

Look at the scatterplot graph if the points spread above and below the number 0 on the Y axis so that it can be concluded that there is no heteroscedasticity problem in the regression model.

3.5.4.4. Autocorrelation Test.

The autocorrelation test uses the Durbin Watson Test where the D-W number between -2 to +2 means there is no autocorrelation. The autocorrelation test is actually only used for time series data (data obtained within a certain time period) such as financial statement data and others. while for cross section data (data obtained simultaneously or at the same time as through questionnaires) then the data does not need to be autocorrelated test.

3.5.5. Interaction test / Moderated Regression Analysis (MRA)

Interaction Test (Moderated Regression Analysis) is the application of multiple linear regression where the equation contains interaction elements (multiplication of two / more variables).

By equation :

$$y = \alpha + \beta^1 LOM$$

$$y = \alpha + \beta^1 LOM + \beta^2 LOMG$$

$$y = \alpha + \beta^1 LOM + \beta^3 LOMR$$

The test uses a T test with an error rate (α) of 10%, and a confidence interval of 90%. The criterion for rejection of a hypothesis is if the significance is $t > 10\%$. Conversely, if the significance of $t < 10\%$, the hypothesis is accepted.

3.5.6. Independent Test Different sample t-test.

Independent Test Different sample t-test are performed to determine whether the interrelated samples have different averages. In this study, an additional analysis will be conducted by conducting different tests on how to compare ethical perceptions held by the Indonesian State and ethical perceptions that exist in the country of Taiwan. How comparison the level of religiosity between Indonesia and Taiwan. and how comparison the level of Love of Money between Indonesia and Taiwan. The independent sample t-test different test is done by comparing the difference in the average of the two samples with the standard error of the average difference of the two samples. If the probability is less than 0.10, there is a significant difference between the two samples Ghozali (2011) in Wati (2016).

