

**COMPARATIVE ANALYSIS OF THE PERCEPTION  
UNDERGRADUATE STUDENTS AND  
POST GRADUATE ACCOUNTING  
IN MORAL DECISION-MAKING  
(STUDY CASE ON MERCU BUANA UNIVERSITY)**

**By :  
MIKE ASTRIANI  
43208010-050**

**ABSTRACT**

*Rest (1986) posited that to behave morally, an individual must have performed at least four basic psychological processes: moral sensitivity, moral judgement, moral motivation, and moral character. But this research is focus on three component, moral sensitivity, moral judgement, and moral motivation of rest's four-component model. The purpose of this research is to know the differences in moral perception between undergraduate and post graduate accounting student based on moral sensitivity, moral judgement, and moral motivation.*

*The data obtained from a questionnaire containing three scenarios about moral sensitivity, moral judgement, and moral motivation . The amount of sample were 103 respondent from Mercu Buana University. The analysis data used independent sample t-test.*

*The results of the study showed that there is no difference in perception between undergraduate and post graduate accounting student about moral sensitivity, moral judgement, and moral motivation.*

*Keywords : Moral Sensitivity, Moral Judgement, Moral Motivation, Accounting Student, Moral Decision-Making, Independent Sample t-test*