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Analysis of The Relationship between Self-Esteem and Mortality Salience on Ethical Ideology Through Ethical Beliefs among Accounting Department

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ABSTRACT

This study aims to examine the relationship between self-esteem and the significance of death among accounting students towards ethical ideology through ethical beliefs. The sample consisted of 288 active accounting students from several universities in Indonesia, with structural equation modeling (SEM) used to test the research hypothesis. The research results on the mediation effect with a value of (0.288; $p < 0.0001$) show that self-esteem through ethical beliefs as mediation significantly influences ethical ideology among accounting students, and (0.497; $p < 0.0001$) shows that mortality salience through ethical beliefs as mediation also has a significant impact on ethical ideology among accounting students. The results of the research on the structural model directly (0.229; $p < 0.001$, 0.986; $p < 0.001$) show that self-esteem and mortality salience have a positive and significant effect on ethical ideology. Overall, the relationship between self-esteem and mortality salience on ethical ideology through ethical belief indicates that these two factors are interconnected and can shape the way students understand and apply ethical values.

Keyword: Self-Esteem, Mortality Salience, Accounting, Students, SEM

ABSTRAK

Penelitian ini bertujuan untuk menguji hubungan antara harga diri dan arti penting kematian mahasiswa akuntansi terhadap ideologi etika melalui keyakinan etis. Sampel terdiri dari 288 mahasiswa jurusan akuntansi yang masih aktif di beberapa perguruan tinggi di Indonesia dengan *structural equation modelling* (SEM) digunakan untuk menguji hipotesis penelitian. Hasil penelitian pada efek mediasi dengan nilai (0,288; $p < 0,0001$) menunjukkan harga diri melalui keyakinan etis sebagai mediasi berpengaruh secara signifikan terhadap ideologi etika kalangan mahasiswa akuntansi dan (0,497; $p < 0,0001$) menunjukkan arti penting kematian melalui keyakinan etis sebagai mediasi juga memiliki pengaruh signifikan terhadap ideologi etika kalangan mahasiswa akuntansi. Hasil penelitian pada struktural model secara langsung (0,229; $p < 0,001$, 0,986; $p < 0,001$) *self-esteem* dan *mortality salience* berpengaruh positif dan signifikan terhadap ideologi etika. Secara keseluruhan, hubungan antara *self-esteem* dan *mortality salience* terhadap etika ideologi melalui keyakinan etis menunjukkan bahwa kedua faktor tersebut saling berhubungan dan dapat membentuk cara mahasiswa memahami dan menerapkan nilai-nilai etis.

Kata kunci: Self-Esteem, Mortality Salience, Akuntansi, Mahasiswa, SEM

INTRODUCTION

Fraud has become a phenomenon, both in developing and developed countries. One example of fraud in developed countries is the Enron case, a violation of the code of ethics. There are also several phenomena of fraud occurring in Indonesia, one of which is based on a phenomenon according to *kompasiana.com* that occurred in PT. KAI known to manipulate financial reports. The audit results of the report have been manipulated, depending on the number of profits recorded by the PT. KAI earned profits, where the fact is that the PT KAI should have suffered losses. In addition, the case of sale of opinion by BPK auditors in Indonesia is also a serious violation (Badjuri, 2010; Hana & Oktavia, 2022; Junaidi & Patra, 2018). According to *kompasiana.com*, there is another phenomenon of manipulation of PT Hanson International Tbk. related to accounting presentation of revenue on sale of kavling (kasiba), making the revenue recorded in the financial report of the year to be overstated with a material value of Rs 613 billion. Of some of these cases, the violation of accountants' ethics has attracted much attention and become a major issue in the eyes of the public. The contradiction is caused by the ethical attitude of an accountant who does not abide by general principles. The act was unlawful and unjustified. Ethics is a basic thing that every individual should have. Basically, ethics can be understood as a rule that serves as a reference in behavior about good, bad, right, wrong, rights, obligations, and responsibilities. Every individual who has ethics will be determined whether it is written or unwritten about moral behavior that must be adhered to (Limpo & Junaidi, 2023).

The phenomenon suggests that the ethics of accountants and auditors is declining, which requires better instruction and guidance for prospective auditors and accountants. Wati and Sudibyo (2016) and Agustinus Hendy (2018) stated that the world of accounting education has a significant influence on the ethical behavior of accountants. It shows that the attitude and ethical behavior of accountants are shaped through the educational process that takes place in educational institutions that offer accounting courses. In the 1990s, there was much debate about whether ethics could be taught at the young adult level, in the 20s and 40s. (Yosef, 2020). This is done to measure how much a change in understanding of ethical values can be approached by knowing ethical ideology. Self-ethical behavior is the behavior that enables a person to act in accordance with applicable laws, rules, and morals. Ethical ideology is crucial and should be practiced in a variety of professions, including the accounting profession. In the field of the accountant profession, there must be many principles and ethical standards that must be adhered to by the parties who enter it. According to Mohamed Saat et al. (2012), ethics is a fundamental requirement in the accounting profession. Since accountants make a significant contribution to the economic growth of a country, they are responsible for protecting public interests and managing public and private finances well. The ethics of ideology is the moral values of a person who is able to guide the making of good and right decisions. Research-based ethical ideology (Forsyth, 1980, 1992; Barnett et al., 1994, 1998) has emerged as an important factor influencing the ethical judgment of individuals in a variety of fields, including business (Serwinek, 1992; Barnett, 1994; Greenfield, 2008) and marketing. (Barnett et al., 1998). Accountants are expected to improve ethical aspects and enforce the Code of Ethics of Professions both in the curriculum and in the practice of the profession. The ethics of accountants should be studied and researched in the world of education. Recognition of the importance of education in producing intelligent and moral human resources (Ferdyant, 2013).

So far, accounting education has heavily emphasized the aspect of intellectual intelligence (IQ), while the formation of behavior embracing the dimensions of emotion and spirituality has been largely overlooked. In the context of accounting education, there is a relationship between self-esteem, mortality salience, and ethical ideology, all of which influence character formation and ethical decision-making by accounting students. Accounting education not only teaches technical skills but also emphasizes moral and ethical values that are important for maintaining the integrity of the profession. In this regard, self-esteem plays a key role in strengthening students' confidence to act ethically, even when faced with professional dilemmas or pressures. Meanwhile, mortality salience or awareness of death can motivate individuals to consider the meaning of life and the legacy they want to leave behind, thereby encouraging them to act with integrity in the accounting decisions they make. On the other hand, ethical ideology, which refers to personal views on what is right and wrong, greatly determines how accounting students assess and respond to situations that contain ethical aspects, both in theoretical and practical contexts.

According to research conducted (Forsyth, 1980; Ramlawati et al., 2023), ethical ideology has two characteristics, namely idealism and relativism. According to Immanuel and Nurmala (2012), idealism is related to a person's concern for the welfare of others, which is why highly idealistic individuals will avoid actions that harm others and focus on duties towards others, following universal moral rules, and the morality of human actions. Meanwhile, relativism is related to moral freedom when making decisions, whether to accept or reject, and individuals with relativism will believe if it can be proven (Forsyth, 1992; Paul E. Bierly III et al., 2009; Su'un et al., 2023). Thus, the higher a person's ethical ideology, the greater their understanding of moral values is expected to be, and the higher a person's moral understanding, the more likely they are to make more ethical decisions (Herman Yosef, 2020). In addition to ethical ideology, which is an important factor in the formation of attitudes and ethics among accounting students who are the future successors of the accounting or auditing profession, they also need to understand self-esteem, which positively influences a person's ethics or behavior. This is because self-esteem plays a role in the thinking process, decision-making, and also affects the values, ideals, and goals that an individual wants to achieve. In the current era, the greatest fear for the accounting profession, besides the frequent occurrence of ethical violations, is the threat of accountants or auditors being replaced by increasingly sophisticated systems. Therefore, students need to develop themselves through self-esteem. Students who have good self-esteem will have confidence, feel assured that they can achieve the accomplishments they hope for, and this confidence will motivate them to genuinely reach what they dream of.

In the journey of someone's life, there sometimes arises anxiety about how long they can continue living. Mortality Saliency is the individual's awareness of the unavoidable nature of death. Starting from remembering (remember) that one will die, then creating an awareness of death. Every living being will surely die. However, living beings always strive to avoid their death. (Greenberg., 2002). Mortality saliency can influence various judgments and behaviors that uphold one's worldview or self-esteem. From several previous studies conducted on students who strive to obtain their identity through their well-being and do not always think about death, under the assumption that death is still a long way off, the behaviors exhibited to achieve that identity can deviate from the prevailing norms and ethics. This occurs due to a low awareness of death; conversely, if students have a high awareness of death, the likelihood of deviant behavior is minimal. These three factors: self-esteem, mortality saliency, and ethical ideology play a role in shaping the professional attitudes of accounting students towards ethical decision-making. Its influence is very real in the ethical decisions they face, such as maintaining the transparency of financial reports, avoiding fraud, or addressing conflicts of interest. Therefore, a deep understanding of the interaction between these psychological factors is crucial in shaping accountants who are not only technically competent but also possess high moral integrity in every step of their professional journey.

The purpose of this research is to examine how the relationship between self-esteem and the significance of death among accounting students affects ethical ideology through ethical beliefs.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

In this study, the author uses the theory of planned behavior presented by Ajzen (1991). This theory is a further development of the Theory of Reasoned Action (TRA) introduced by Martin Fishbein and Icek Ajzen. (1980). This theory explains how a person responds to his beliefs and the attitudes and behaviors underlying the behavior. How humans act according to their wishes, because not everyone considers the same thing in making decisions. The theory of planned behavior is a tool that can be used to predict individual behavior when they do not have full control over their will.

By integrating the idea of controlling perceived behavior, the Theory of Planned Behavior develops additional predictors that also affect the intensity of action. According to Ajzen and Fishbein (2004), there are three main variables that affect the level of intensity of a person's behavior, namely: Attitude toward the behavior refers to behavior based on beliefs or expected effects of action; The subjective norm of a behavior is a person's view of what is expected in their life, including whether they will be involved in a particular act or not. (Ramdhani, 2011); Perceived behavioral control is a person's assumption of how easy or difficult it is to implement a particular action.

Ethical Ideology

According to Henle et al. (2005), ethical ideology is an ethical system used to make moral judgments to assess and resolve behaviors that may be ethically questionable. Ethical ideology describes how far a person is able to respect and respect the rights of others and how far one will sacrifice the interests of others to fight for one's own interests. According to Forsyth (1980), ideological ethics is divided into idealism and relativism. (1) Idealism refers to something that an individual believes has the consequences of not violating moral values. It can be said that every action taken must be guided by the values of self-righteousness and must not deviate from any of those values. Individuals with high idealism strongly maintain that any form of behavior that harms others is immoral, whereas individuals with low idealism accept losses as necessary on some occasions and believe that in order to achieve the desired outcome, losses are inevitable. (2) Relativism is an attitude that rejects absolute moral values in regulating behavior. In this case, people keep considering some of the values of themselves and their surroundings. Previous research has proven that individual differences in the level of idealism and relativism result in differences of attitudes, judgments, intentions, and actions towards ethical issues (Forsyth, 1992).

Self-esteem

Self-esteem refers to the overall positive evaluation of the individual of himself. (Gecas 1982; Rosenberg et al. 1990; Alicia & Peter 2002). Self-esteem is used as an independent variable, as a cause of behavior. Someone is said to behave in a certain way because of their high or low self-esteem. Self-esteem is supposed to have a strong link with ideological ethics. When someone has a high self-esteem, then the person has a tendency to behave positively because he feels valuable, self-respecting, and has the desire to progress and develop.

According to Truong and McColl (2011), self-esteem is an essential part of the human ego; an individual with low self-respect feels insecure and self-doubt. Self-esteem affects how everyone responds to events in their lives. People with high self-esteem are reluctant to do anything that is considered dishonest, damaging their integrity and reputation. To maintain self-esteem, they show more ethical attitudes and behavior than individuals with low self-respect. (Wilson & Ross, 1999). In addition, they believe that they will have a brighter future than anyone else (Taylor & Brown, 1988); therefore, they refrain from unethical behavior. Thus, when students have a high self-esteem, it will have an impact on ethical convictions and better decision-making.

In previous studies there were several studies that made self-esteem an independent variable, such as in the Diener study, 1984; Schimmack dkk, 2002; Baldwin & Hoffman, 2002, stated that the relationship between self-estim and the well-being of the individual, the higher the self-esteem that an individual has, the greater the welfare of that individual. Julianio Lukas and Suyasa (2020) The self-esteem that is still quite high in students plays a role in reducing the emotional distress that they experience during the process of working on the thesis. Studies conducted by Ziara (2015) found that self-esteem influences ethical behavior. Suar and Gochhayat (2016) also found that self-esteem has a positive influence on ethical conduct.

H₁: High self-esteem is positively linked to ethical belief

H₄: High self-esteem is positively linked to ethical ideology

Mortality Salience

Mortality salience is based on the terror management theory by Solomon, Greenberg, and Pyszczynski (Greenberg, 2002). Mortality salience is a development of the terror management theory. The core of the terror management theory is that every living thing has anxiety about death, so humans will avoid death. Mortality salience causes existential anxiety that may be restrained by cultural views and/or a person's sense of self-esteem. Mortality salience is a cognitive process to access (remember—realize) death. Mortality salience is a term that indicates the importance of death (Bernard Samudra et al. 2016).

According to Kashima et al. (2004) and Gordillo Fernando et al. (2017), mortality salience arises when we are aware of the death of another person that causes anxiety and awareness of our own death. Fear of death motivates individuals to maintain the belief that they are important and capable of survival. The tendency to reduce the stresses caused by mortality salience has effects on a variety of human behaviors, such as pro-social behavior, self-esteem, risk-taking tendencies, group conflict, political attitudes, and

peace processes. In short, individuals who are aware of the importance of death will have faith and make decisions as a form of their self-esteem.

Based on the Son of Ocean et al. (2016) research, the results of simultaneously conducted hypothesis tests show that there is a relationship between mortality salience and happiness. A student who is aware of the importance of mortality salience in everyday life can be seen from his behavior that is based on religious values and tends to lead a person to a happy life.

H₂: High mortality salience positively linked to ethical belief

H₅: High mortality salience positively linked to ethical ideology

Ethical Belief

Ethical belief is a tendency to judge ethically questionable behavior (Forsyth, 1980), which is classified as idealism and relativism. (Forsyth et al., 1988). Ethical belief is a system of ethical or moral beliefs that gives universal principles or moral values to individuals to resolve ethically questionable behavior based on valid ethical decisions. A person's ethical belief can vary depending on the situation. Although what you do may seem right to someone, it may be wrong in someone else's eyes. The concern of the individual for the well-being of others is associated with the reality of ideas in the mind called idealism, whereas the extent to which the individual forms his moral philosophy based on ethical principles is called relativism. Idealism is the quality or morality of an individual who is morally right in acting and making decisions based on law and principles. Ethical beliefs are always relevant and can influence one's actions and common sense.

A person's ethical opinions may differ because internal circumstances and the environment influence how they are formed. Perryer and Jordan (2002) stated that cultural and gender factors are internal elements that influence ethical beliefs, and the home and campus environments are environmental factors that influence ethical beliefs. Based on research by Septiawan Dio et al. (2019), it was proven that ethical beliefs have a positive influence between the campus environment and the home environment on ethical beliefs. This study also shows that there are differences in ethical beliefs between early-level accounting students and final-level accounting students.

H₃: Ethical belief mediates self-esteem and mortality salience against ethical ideology

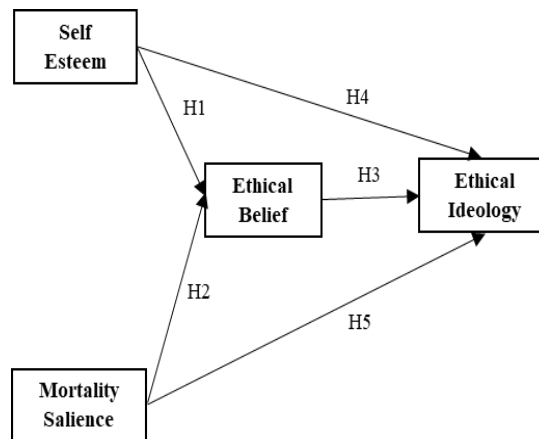


Figure 1: Framework

RESEARCH METHOD

Questionnaire Design

This research is quantitative and uses a Likert scale of 1-7 during the data collection process. The primary sources of the research instruments are English-language, so we invited Indonesian and English-language experts to translate the contents of the racket used. Before he did the comprehensive division of the questionnaire, the author performed a pretest as an early stage of the process of preparation of the research instrument with the aim of helping the participants understand the contents of the shared lift. (pretest). Besides, this method also avoids potential bias and misunderstandings from the participants. (Podsakoff et al., 2003). The respondents in this study are still active accounting students. After the pretest, the next step was a pilot test before the lift was officially distributed to some colleges in Indonesia. This phase aims to identify the various responses and implications of informants related to the statements made. The final stage is a formal test that is distributed to all respondents.

Sampling and Data Collection

The data participants in this study are accounting students who are still active in several colleges with different grades ranging from level 1 to level 4. The data collection process is done using Google Forms. The samples used, as many as 288, are obtained from the formal test results.

Measurement

The items used during the measurement are listed in the Respondent Demographics Appendix, which consists of gender, religion, level, organization, and origin. The scale assessment technique used refers to the summated ranking of the Likert scale, which includes 7 alternative answers, 1 (very disagreeable), 2 (no agreement), 3 (sufficiently disagreement), 4 (neutral), 5 (sufficiently agreed), 6 (agreed), and 7 (very agreed) for all items.

Table 1. Respondent Demographics

Demographic Items	Frequency	Percentage (%)
Gender		
Male	172	25.0
Female	116	75.0
Religion		
Islam	277	96.2
Christianity	11	3.8
Semester		
1-2	112	38.9
3	58	20.1
4	42	14.6
> 4	76	26.4
Organization		
Religious Organization	85	29.5
Non-religious Organization	203	70.5
Place of Origin		
Sulawesi	268	93.1
Non-Sulawesi	20	6.9

Source of data: Processed data (2023)

Data Analysis

The research uses the statistical software programs AMOS 22 and SPSS 22 to analyze the data. Structural Equation Modeling (SEM) is used to test proposed models and research hypotheses. Different factor analysis and regression to test models are the main benefits of using SEM. SEM provides two important

features of the method. First, it is used to determine the causal effect of the observed variable, and the structural relationship between the variables allows a clear description of the theory studied in this study. Second, descriptive analysis uses a valid frequency distribution. The study also used Hayes (2018) bootstrapping methods to test the influence of mediators and direct influence.

RESULT AND DISCUSSION

Measurement Model

The CFA model results from the observed variables has good matches. The fit model: $\chi^2/df = 2,142$, the Good of Fit Index (GFI) = 0,915 > 0,90 indicates a good level of matches (good fit), the Normed Fit Index (NFI) is = 0,881 > 0,80 indicates marginal matches, the CFI is = 0.932 > 0.90, and the IFI is 0,933 > 0.90, and the RMSEA with a value of 0.063 > 0.8 also shows a good matching rate, and Cronbach's is larger than 0.709 for all constructions indicates excellent convergent validity and reliability for all measurement and construction items. (Hair Jr. et al., 2019). Table II shows the validity of this study.

Table 2. Measurement Result

Constructs	MLE estimates factor loading/ measurement error	Squared multiple correlation (SMC)	Composite reliability (CR)	Average of variance extracted (AVE)	Cronbach's α
Self Esteem			0.846	0.526	0.845
SE1	0.813	0.339	0.661		
SE2	0.708	0.499	0.501		
SE3	0.773	0.402	0.598		
SE4	0.775	0.399	0.601		
SE5	0.749	0.439	0.561		
Mortality Salience			0.72	0.403	0.771
MS1	0.825	0.319	0.681		
MS2	0.873	0.238	0.762		
MS3	0.555	0.692	0.308		
MS4	0.516	0.734	0.266		
Ethical Belief			0.474	0.232	0.709
EB1	0.598	0.642	0.358		
EB2	0.716	0.487	0.513		
EB3	0.724	0.476	0.524		
Ethical Ideology			0.612	0.288	0.754
EI1	0.663	0.56	0.44		
EI2	0.807	0.349	0.651		
EI3	0.523	0.736	0.274		
EI4	0.601	0.639	0.361		

Fit statistics (N = 288)

$\chi^2/df = 2.142$, Goodness-of-Fit Index (GFI) = 0.915, Nonnormed fit index (NFI) = 0.881, Comparative Fit Index (CFI) = 0.932, Incremental fit index (IFI) = 0.933, and Root Mean Square Error of Approximation (RMSEA) = 0.063

Source of data: Processed data (2023)

Structural Model Result

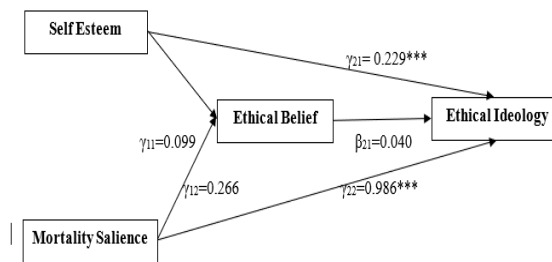


Figure 2. Structural Model

Table 3 : Proposed Model Results

Hypotheses	Symbol	Path	Coefficients	Test results
H1	γ_{11}	Self Esteem → Ethical Belief	0.099	Unsupported
H2	γ_{21}	Mortality Salience → Ethical Belief	0.266	Unsupported
H3	β_{21}	Ethical Belief → Ethical Ideology	0.04	Unsupported
H4a	β_{31}	Self Esteem → Ethical Ideology	0.229**	Supported
H5a	β_{32}	Mortality Salience → Ethical Ideology	0.986**	Supported

Note: Significant at *: $p < 0.05$, **: $p < 0.01$, ***: $p < 0.001$

Source of data: Processed data (2023)

In Table 3, the test results are shown as follows:

The Relationship between Self-Esteem and Ethical Belief (H₁ Not Supported)

The test results indicate that the relationship between self-esteem and ethical belief has a coefficient value of 0.099; $p < 0.05$, which does not support H₁. This means that in this study, high self-esteem does not significantly directly influence students' ethical beliefs. Previous research, such as Diener (1984) and Schimmack et al. (2002), shows that high self-esteem is associated with higher well-being and is often linked to more ethical decision-making. In this study, there may be moderating factors or other unidentified variables that influence this relationship.

The Relationship between Mortality Salience and Ethical Belief (H₂ Not Supported)

Mortality salience or the significance of death has a coefficient value of 0.266; $p < 0.05$, where H₂ is not supported. One possible explanation for this discrepancy is that anxiety about death does not always motivate individuals to adopt stronger moral views; rather, it can also elicit more defensive reactions or even lead to a rejection of existing moral norms.

The Relationship between Ethical Belief and Ethical Ideology (H₃ Not Supported)

Similarly, the H₃ test results were not supported, indicating a weak relationship between ethical belief and ethical ideology with a coefficient value of 0.040; $p < 0.05$. This could be due to the diverse moral views held by individuals, which may not fully align with a particular ethical ideology. Each individual might adopt a complex combination of moral values that do not entirely correspond to a single ethical ideology.

The Relationship between Self Esteem and Ethical Ideology (H₄ Supported)

The results of the hypothesis test on the relationship between self-esteem and ethical ideology with a coefficient value (0.229; $p < 0.001$) indicate that high self-esteem has a significantly positive relationship with ethical ideology. Research by Wilson & Ross (1999) shows that individuals with high self-esteem are more likely to have a positive view of themselves and the world, leading to a stronger commitment to moral values. Your findings support this, showing that self-esteem plays a positive role in the development of ethical ideology.

The Relationship between Mortality Salience and Ethical Ideology (H₅ Supported)

Mortality salience has a strong relationship with ethical ideology, with a coefficient value (0.986; $p < 0.001$) indicating that awareness of death influences how students assess ethical ideology. In line with Terror Management Theory (Solomon et al., 1991), these results confirm that when individuals are more aware of death, they may be more inclined to adopt ethical ideologies that provide a sense of meaning and purpose in their lives. This also suggests that awareness of death can act as a motivational driver to reinforce moral and ethical values that can help individuals face existential anxiety.

Mediation Effects

Table IV shows that ethical belief functions as a partial mediator in the relationship between self-esteem and mortality salience through ethical belief towards ethical ideology, with a very high significance value ($p < 0.0001$). This means that ethical beliefs help explain part of the influence of self-esteem and mortality salience on ethical ideology.

Table 4. Mediation Effects

X	M	Y	X->Y	X->M	X+M->Y		Bootstrapping 95% CI	
			(c)	(a)	IV (c')	M(b)	Percentile method	Bias-corrected
SE	EB	EI	0.273***	0.091	0.288***	0.155**	[0.189, 0.202]	[0.358, 0.373]
Standard Error			0.043	0.05	0.043	0.05		
MS	EB	EI	0.477***	0.148*	0.497***	0.134*	[0.371, 0.390]	[0.582, 0.602]
Standard Error			0.053	0.066	0.053	0.047		
Note: SE: Self esteem, MS: Mortality salience, EB: Ethical belief, EI: Ethical ideology								
Significant at *: $p < 0.05$, **: $p < 0.01$, ***: $p < 0.001$								

Source of data: Processed data (2023)

Discussion

These findings highlight the importance of self-esteem in influencing individuals' ethical decisions. Therefore, in higher education, particularly in programs that involve moral decision-making such as accounting, educators can emphasize the importance of developing positive self-esteem in students. Learning programs that support the development of self-confidence, academic competence, and a sense of worth can be effective strategies for strengthening students' ethical decision-making.

High self-esteem can play a role in reducing existential anxiety related to death, which in turn affects the quality of a person's ethical decisions. Therefore, self-development programs that promote psychological well-being and self-acceptance (for example, through counseling or mindfulness exercises) can help students improve their self-esteem and indirectly guide them to make more ethical decisions. This approach can be beneficial in reducing the emotional distress experienced by students, especially in the context of thesis or final project preparation.

This research also shows that mortality salience can positively relate to ethical ideology. Therefore, integrating discussions about life, death, and existential meaning into ethics education could be a way to encourage students to think more deeply about their moral values. For example, seminars or lectures on managing existential anxiety that combine concepts of mortality and ethics can help students manage their fears about death while reinforcing personal integrity in decision-making.

Considering the findings that high self-esteem enhances ethical belief and ethical ideology, educational institutions need to create an environment that supports the development of students' self-esteem. Policies that emphasize recognition of academic achievements, appreciation of diversity, and programs that help students overcome psychological challenges (such as stress and anxiety) can support the strengthening of their self-esteem. This can have a positive impact on the improvement of the quality of ethical decision-making among students.

The findings of this research also have significant implications in professional practice, particularly for young professionals entering the workforce. In professions that involve many moral decisions (such as accounting, law, and medicine), having positive self-esteem and a better understanding of death can encourage professionals to adhere more firmly to ethical principles in their work. Therefore, training programs that combine self-esteem development and moral understanding can be beneficial in shaping more ethical professionals.

CONCLUSION

Based on the results of this research analysis, it can be concluded that ethical belief serves as a partial mediator in the relationship between self-esteem and mortality salience towards ethical ideology. Specifically, the higher a person's self-esteem and the higher their mortality salience, the better individuals are at making decisions based on ethical principles (ethical ideology). This research shows the role of ethical belief as a mediator, but there is still room for further exploration of other factors that may influence this relationship, such as cultural factors, social influences, or life experiences. Further research that takes into account various moderating variables and a broader social context can provide a more comprehensive picture of the ethical decision-making process among students and young professionals.

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Appendix. Scale Items

Self-Esteem (Rosenberg, 1965)

- I feel that I'm a good man.
- I have competence in a particular field.
- I can do something like a lot of people.
- I feel that I'm a lucky and useful person.
- I feel like I'm going to be a successful person.

Mortality Salience (Dicksteins, 1972)

- I believe in death.
- I believe death can come anytime and anywhere.
- A lot of people think of death when they're in old age.
- If it hurts, I always remember about death.

Ethical Belief (Forsyth, 1980)

- I can be respectful to others.
- Faith in God has a great influence on me.
- Social relationships are based on the principle of mutual help.

Ethical Ideology (Forsyth, 1992)

- Ethical and moral standards must apply to everyone.
- It's important to be kind and respectful to everyone.
- There's no tolerance for lies. (bohong)
- People basically have kindness and respect.