

Ethical Values and Perception of Accounting Students in Southwestern Nigeria

Adeleke.O. Odeniyi

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Abstract

More often than not, professionals are rated by ethical values in addition to their field of speciality most especially when its on finances and management. Eventually that suggest further investigation on ethical values in correlation with the education in accounting field of study, hence this study. Determinants and adequacy of ethical education provided to students of accounting on ethical values in Southwestern Nigeria were investigated. The study also evaluated the influence of ethics education on perception of students of accounting on ethical values with the view to providing necessary and useful output in educational policy making, and developments.

Index terms— ethical values, accounting students, southwestern Nigeria.

ethical values in addition to their field of speciality most especially when its on finances and management. Eventually that suggest further investigation on ethical values in correlation with the education in accounting field of study, hence this study. Determinants and adequacy of ethical education provided to students of accounting on ethical values in Southwestern Nigeria were investigated. The study also evaluated the influence of ethics education on perception of students of accounting on ethical values with the view to providing necessary and useful output in educational policy making, and developments. Data were sourced with the use of structured questionnaire on four hundred (400) students as respondents drawn from among final year students of Federal, State and Private higher institutions from a population of about One Thousand and Ninet Three (1093) respondents in tertiary institutions in Southwestern Nigeria. Data were analyzed using percentage, z-statistics. The study showed three latent classes as low, medium and high students' knowledge as 25%, 22% and 53% respectively of ethical education which depicted fairly adequate and varied knowledge of ethical education among the students. The study also showed that two constructs namely personal values ($z= 3.87, p<0.01$) and economic power ($z=-13.07, p<0.01$) were significant as determinants of ethical values. The study also found out that ethical education showed no significant influence on ethical values of accounting students ($z=-1.??0, p=0.109$). This may be due to the fact that students ethical values may have been formed before tertiary education. The study discovered that personal values and economic power impacted ethical values of accounting students in southwestern Nigerian.

Keywords: ethical values, accounting students, southwestern Nigeria. thics or ethical behaviour are non-analytical skills, it refers in general to a system of good or moral behaviour or conduct supposed to align behaviours within an organization and the social framework. Erondu, Sharland and Okpara (2004) hold that the study of "ethics" focuses on issues of practical decision making, including the nature of ultimate value, and standards by which a human action can be judged right or wrong, good or bad. Gardner (2007) state that, in psychological terms, possessing an ethical mind set involves consistent practice of ethical principles, while ethical orientation is first cultivated in the home, and is later influenced by peers and the standards of surrounding community, the improper or even criminal behaviour of others can undermine ethics in the business context. The notion of consistent practice suggests that, whilst it may be true that students come to tertiary institutions with certain patterns of behaviours ingrained ??Alam,1999). It is possible to train them to work ethically, or more ethically if their ethical orientation is partially developed and to resist the influence of others behaving unethically when at work (Hiltebeitel & Jones, 1991).

In recent past, the quality of graduates of accounting is under intense criticism. The graduates are perceived to lack the professional ethics expected of professional accountants argued to be ill prepared and as a consequent,

47 they are claimed to be incapable of fulfilling the required duties at an exceptional level in the field. Part of
48 the blame is placed on the broad shoulder of the accounting education system for failing to provide sufficient
49 knowledge and develop necessary skills in students as demanded by the evolving accounting profession. ??May
50 & Sylvester, 1995; ??teadman & Green, 1995;Porter, 2010). Jackling & Lange (2009) claims that there has
51 been a good chunk of proofs suggesting that a serious mismatch is evident between the demand and supply of
52 future accountants. The influence of globalization, emergence of advanced and sophisticated information and
53 communication technology, the proliferation in the number, growth in size and increased complexity of business
54 operation as well as expansion of business networking from the regional to the international market have brought
55 considerable change to the business environment and made it becoming more intricate and competitive ??Pearson,
56 2001;Albrecht & Sack, 2000). The Accounting Education Change Commission (AECC) for example recommends
57 that accounting curriculum should be able to provide broad based knowledge and relevant accounting skills for
58 future accountants. Meanwhile. The International Federation of Accountants (IFAC) suggest that accounting
59 curriculum should be able to provide the foundation for lifelong learning (Che ku Hisan, 2004). ??ray, Bebbington,
60 & McPhail, 1994). Such programme of education has been partly blamed for the breakdown of ethics in the
61 business world, namely, due to its failure to provide sufficient ethics training to the students ??Albrecht, Hill, &
62 Albrecht, 2006; ??addock, 2005). The courses that are taught to accounting students are said to be dominated
63 by the learning of techniques and rules (Boyce, 2008

64 1 II.

65 2 Statement of the Problem

66 3 c) Hypotheses of the Study

67 The following are the null hypotheses for the study: H 01 : Teaching accounting ethics will not significantly affect
68 the ethical values of accounting students. H 02 :

69 There is no relationship between accounting ethics determinants and perception of accounting students in
70 Southwestern Nigeria.

71 4 d) Review of Empirical Studies in Nigeria

72 In Nigeria Tsalikis & Nwachukwu (1991) compared the ethical perceptions of American and Nigerian students in
73 the three scenarios of relativism, egoism and justice. They found that ethical reactions to bribery and extortion
74 differ among American and Nigerian students. Ajibolade (2008) carried out a study on accounting student's
75 perception of ethical behaviour and found out that beginning students have higher ethical perception scores than
76 the final year students. Ogbonna & Ebimobowei (2012), evaluated the effect of ethical accounting standards on
77 the quality of financial reports of banks in Nigeria, they found out that ethical accounting standards affect the
78 quality of financial reports of banks in Nigeria. Gloria (2011) assessed ethical behaviour of Nigerian business
79 students in southeastern Nigeria and found out that a Nigerian business student is a middling ethical person and
80 that female are more ethical than their male counterparts. Okafor, Okaro & Egbunike (2015) assessed students'
81 perception of ethics: Implication for national development and found out that an average student sees cheating
82 as dishonesty but not as a serious evil. Oraka & Okegbe (2015) assessed the impact of professional accounting
83 ethics in quality assurance in audit. The study found out that quality assurance in audit has enhanced investors
84 confidence in the reliability of audited accounts.

85 5 e) Theoretical Framework

86 Empirical studies concerning ethics have mostly focused on the study of Kohlberg's (1969) theory of Cognitive
87 Moral reasoning and Development (CMD). Kohlberg defines six stages of moral reasoning and indicates that a
88 person can only pass to next level based on his/her developments in belief's systems. The stages of Kohlberg's
89 theory are obedience motivated by avoidance of punishment, social gratification according to social group
90 conventions, role expectation and approval from others, adherence to legal and moral codes, post-conventional
91 inner conscience, just rules determined by consensus and self-chosen ethical principles ??Dellaportas, 2006). Most
92 of the empirical studies based on Kohlberg's moral reasoning were developed by using Defining Issues Test (DIT)
93 (Rest, 1986). DIT, conducted by ??est (1979) can be categorized as Neo-Kohlberg and it uses a Likert scale to
94 give quantitative rankings to the six moral dilemmas of Kohlberg's theory. This research work will therefore be
95 based on the cognitive moral development theory.

96 6 III.

97 7 Methodology

98 The research examined the ethical values and accounting students' perception in southwestern Nigeria.
99 Southwestern is one of the six geo-political zones of Nigeria which comprised of six states, namely Osun, Ondo,
100 Oyo, Ogun, Ekiti and Lagos states.

Southwestern Nigeria was chosen due to the presence of Federal, State and Private institutions of higher learning in Nigeria. The study adopted the survey design of correlational type. The population for this study comprised of 1093 final year accounting students of federal, state and private institutions of higher learning in Southwestern Nigeria that offered accounting courses. Multi stage sampling procedure was used to select the sample. In the first stage, purposive sampling technique was used to select two states from Southwestern Nigeria namely Oyo and Osun because of the similarity in course structure. In the second stage, simple random sampling was used to select a sample of 400 final year accounting students of federal, state and private institutions from 10 tertiary institutions existing in each state that was selected for the study.

IV.

8 Research Instrument

Structured questionnaire was used for the purpose of this study. The design of questions in the survey was based on the combination of deductive and inductive approaches (Tharenou, Donohue, & Cooper, 2007). Cronbach coefficient alpha test was conducted on the data set to reduce the variables to a manageable manner so that the underlying constructs (factors) might help in achieving the objectives.

V. Presentation and Analysis of Findings Cronbach Alpha test was initially conducted to identify the highest discriminating items for each of the five constructs (independence, integrity, confidentiality, objectivity, and professional behavior) in the questionnaire. The analysis resulted in an optimal number of 14 items from the 27 items with an alpha value of 0.8377 (Table 4.2). This result explained the basis for the use of 14 items in the achievement of the objective. These items comprised of three items (Q10, Q11, and Q13) that measured independence construct; three items (Q15, Q17 and Q19) that measured integrity construct; three items (Q21, Q22 and Q25) that measured confidentiality construct; two items (Q27 and Q28) that measured objectivity; and three items (Q29, Q30 and Q33) that measured professional behavior construct. Table 4.2 presented the perceptions of respondents on the five constructs of ethical behavior. The perceptions of the respondent showed that while some demonstrated knowledge of ethical practices, others did not demonstrate knowledge of ethical practices through their responses to the questions. Independence An auditor can be an employee of the client(Q11) 3 0 . 6 1 6 . 1 2 4 . 2 1 4 . 0 1 5 . 1 Independence An audit firm can carry out its audit work and work in executive capacity for its client (Q13) 2 6 . 1 2 1 . 5 1 7 . 5 1 8 . 0 1 6 . 9

Integrity An accountant can engage in fraud if threatened by his/her employee(Q15) 4 1 . 7 2 0 . 4 1 2 . 6 1 4 . 8 1 0 . 5 Integrity An accountant can associate with report that contains misleading information(Q17) 3 9 1 6 . 1 2 0 . 2 1 2 . 1 1 2 . 6 Integrity Audit firm can accept an assignment without ascertain whether there exist any professional reasons not to accept the assignment (Q19) 3 2 . 3 1 8 . 3 2 0 . 2 1 6 . 1 1 3 . 1 Confidentiality Accountant should use confidential information from his assignment for personal gains(Q21) 3 6 . 2 1 6 . 7 1 9 . 1 1 4 . 0 1 4 . 0 Confidentiality An auditor can report to the stock exchange in relation to listing rules without client authorization(Q22) 2 3 . 4 3 0 1 5 . 6 1 8 . 1 1 2 . 9 Confidentiality Auditors can disclose and discuss client information in public places(Q25) 4 1 . 4 1 5 . 9 1 7 . 5 1 5 . 6 9 . 6 Professional Behavior An auditor can allow stakeholders in his client firm influence his professional judgment (Q27) 2 9 . 3 2 6 . 3 1 9 . 6 1 2 . 2 1 2 . 6 Professional Behavior An audit firm partner can accept invitation from his client to have a weekend celebration with the client company(Q28) 2 0 . 7 1 8 . 8 2 7 . 2 1 8 . 8 1 4 . 5

Table 1 presented the descriptive statistics of the construct. Nine observed variables had their mean figures greater than the median figures which indicated a positive skewness and tended to be kurtotic, while five items had their mean figures less than the median figures which indicated that they were negatively skewed. The distribution of the items was examined for univariate and multivariate normality. The results (Table 4.3) showed non-normality at both univariate and multivariate levels. Test of Multicollinearity was also conducted using variance inflation factor (VIF) and the results in Table 4.3 showed an absence of Multicollinearity as none of the items was above a cut-off point of 5.0.

9 Discussion of Findings

The selection of the number of latent classes was done using Akaike Information Criteria (AIC) and Bayesian Information Criteria (BIC). The AIC and BIC criteria are widely accepted for Latent Class Analysis (LCA) methods (Lanza et al., 2007) even though BIC performs slightly better than AIC (Yang, 2006) and is particularly suited to LCA (Muthen and Muthen, 2000). However, studies have shown that traditional fit indices (AIC and BIC) may not uniformly point to a single model specification and may over or underestimate the number of classes and going further, the final model specification and the total number of classes should be selected by considering such issues as principle of parsimony, interpretability of results, good judgment, theory and previous findings in literature (Deleuze et al., 2015; Laska, Pasch, Lust, Story and Ehlinger, 2009). Table 4.4 showed the fit indices for each of the model solution. A range of two to five latent classes were examined. A two-class model was fitted first; this was then followed by successively increasing the number of classes to a maximum of five-class model. According to AIC, the best fit was the 5-class model. However, the AIC decreased as the number of classes increased. Therefore, in this case, it became uninformative. The BIC method recommended a 4-class model as the best fit. A further analysis using hausman effect was carried out on the suitability between a three and four

12 A) DESCRIPTIVE STATISTICS OF VARIABLES ANALYZING THE INFLUENCE OF ETHICS EDUCATION ON ACCOUNTING STUDENTS' ETHICAL VALUE IN SOUTHWESTERN NIGERIA

161 class model. The results of the hausman analysis in Appendix 1 favored a 3-class model. The three-class model
162 presented a richer grouping of ethical behavior including division of ethical behavior into three sub-cluster namely
163 low, medium and high ethical behavior. Based on parsimony and ease of interpretation, the three-class model
164 was deemed to be the preferred model. This objective analysed ethical behavior of the respondents using latent
165 class analysis in a representative sample of 372 students in Institutions of Higher Learning. This was with the
166 view of establishing the adequacy of ethical education provided to accounting students in southwestern Nigeria.
167 Latent class analysis method was applied to identify the existence of subgroups on the basis of ethical behavior
168 that respondents reported themselves to believe in. The identified subgroups were then compared on the basis
169 of their responses to questions on ethical constructs. The latent class procedure identified three latent classes of
170 students which were statistically and ethically distinct, based on the level of responses on ethical constructs of
171 independence, integrity, confidentiality, objectivity, and professional behavior. The three-class model was named
172 as (i) poor ethical education class, (ii) moderate ethical education class, and (iii) high ethical education class.
173 The results was as shown in Table 4.5 4.6 presented the descriptive statistics of the construct. Four observed
174 variables had their mean figures greater than the median figures which indicated a positive skewness and tended
175 to be kurtotic, while five items had their mean figures less than the median figures which indicated that they were
176 negatively skewed. The distribution of the items was examined for univariate and multivariate normality. The
177 results showed non-normality at both univariate and multivariate levels. Model variance inflation factor (VIF)
178 and the results showed an absence of Multicollinearity as none of the items was above a cut-off point of 5.0.

179 10 b) Discussion of Findings

180 This objective investigated the determinants of ethical values among undergraduate accounting students in
181 Nigeria. The ethical values were in line with IFAC codes of professional ethics of independence, integrity,
182 objectivity, confidentiality, and professional behaviour. The determinants that were considered in this study
183 were personal values, religious beliefs, and economic power. The results of the findings showed that two
184 constructs namely personal values and economic power were significant as determinants of ethical values among
185 the respondents as shown in Table 4. 7.

186 Personal values (PAM) presented a positive coefficient of 0.0171 and statistically significant factor at 5%
187 significance level. The result of the finding showed that personal value was a determinant of ethical values among
188 respondents in Nigeria. This finding was in line with the works of Karacaer, Gohar, Aygun, & Sayin (2009), Shafer,
189 Morris, & Ketchand (2001), Douglas, Davidson, & Schwartz (2001), Rokeach (1973), and Cheng & Fleischmann
190 (2010) that found a positive link between personal values and ethical decision-making. Personal values are deep-
191 seated pervasive core beliefs or guiding principles that transcend specific situations to direct or propel human
192 behaviour in decision making ??Lan, Ma, Cao, & Zhang, 2009). They are central to an individual's thought
193 process, and therefore instrumental in the formation of attitudes and the execution of purposive behaviours
194 in many circumstances or issues (Rokeach, 1973). It is presumed that personal values are responsible for the
195 formation of perceptions, evaluations, judgements, commitments, level of satisfactions, attitude and behaviours,
196 and therefore are good predictors of attitudes and the driving force behind ethical decision-making behaviour of
197 individuals (Alleyne, Cadogan-McClean, & Harper, 2013). The concept of personal value is viewed as a relatively
198 permanent construct that shapes the general personality of an individual. Values are believed to be fundamental
199 components ingrained in a person's make-up and are determinants of attitudes and behaviour (Alter, Yahya, &
200 Haran, 2013). Test of Multicollinearity was also conducted using Economic power presented a negative coefficient
201 of 0.846 and statistically significant factor at 5% significance level. The result of the finding showed that economic
202 power was a determinant of ethical values among respondents in Nigeria and students with low economic powers
203 exhibit ethical values than their wealthy colleagues. Economic power is the income that the students depend on
204 for survival during their studies and this typically depend on their family income. Generally, students in Nigeria
205 depend absolutely on the financing power of their parents. This position was in line with the works of Lochner
206 (2012), and Shamsuddin, Abd-Wahab, Fu'ad, Azis, & Mahmood (2015) which affirmed that students with low
207 economic power were more sensitive with ethical issues because they will try to avoid any unethical behaviour,
208 while students with high economic power in terms of high family income are more exposed to unethical behaviour.

209 11 VIII. Influence of Ethics Education on

210 Accounting Students' Ethical Values in South-Western Nigeria

211 12 a) Descriptive Statistics of Variables Analyzing the Influence 212 of Ethics Education on Accounting Students' Ethical Value 213 in Southwestern Nigeria

214 Table 4.8 presented the descriptive statistics of the variables that measured the influence of ethics education on
215 accounting students' ethical value in Southwestern Nigeria. All the observed variables had their mean figures less
216 than the median which indicated that they were negatively skewed. There was no evidence of serious outliers
217 because none of the variables showed a kurtosis above 7. The distribution of the items was examined for univariate
218 and multivariate normality. The results showed non-normality at both univariate and multivariate levels.

219 13 Discussion of Findings

220 This objective evaluated the influence of ethics education on accounting students' perception of ethical values
221 among undergraduate accounting students in Southwestern Nigeria. Ethics education (EDUC) showed a non-
222 significant effect ($z = -1.60, p = 0.109$) on ethical values (Ethicalvalues) held by respondents at 5% significance
223 level in Table 4.9. This finding was consistent with evidence reported by Gupta Further in this line of thought,
224 Cole and Smith (1995) cited in Khalizani, Syed-Omar & Khalisanni (2011) found that beliefs held by students were
225 not significantly influenced by ethical courses but by the "type of business" and the "society they live in". Some
226 critics of ethics education have suggested that teaching ethics in the undergraduate curriculum is neither wise nor
227 necessary because of the belief that college students are unlikely to change their moral outlook simply because
228 of an ethics course (Acevado, 2001). They further posited that where an ethics course was interesting and/or
229 beneficial, the fact that the course was taught to adults means it was taught to people whose moral frameworks
230 have already been formed and is not likely to change much (Khalizani, Syed-Omar, and Khalisanni, 2011).
231 Shamsuddin, Abd-Wahab, Fu'ad, Azis, & Mahmood (2015) argued that some students engaged in unethical
232 activities despite their knowledge of unethical nature of their behaviours. In furtherance of their argument, they
233 posited that some students chose to make unethical decision not because they chose to behave unethically, but
234 because they did not have the capacity to recognise that a certain situation had a component of ethical nature
235 despite having taken ethical courses. Schmidt (2015) argued that instructing accounting students to behave
236 ethically had a minimal effect on their future professional behaviour.

237 14 X.

238 15 Conclusion

239 On the investigation of the determinants of ethical values among undergraduate accounting students in Nigeria,
240 the determinants that were considered in this study were personal values, religious beliefs and economic power.
241 Personal values presented a positive coefficient of 0.3549 and statistically significant factor at 5% significant level.
242 Economic power presented a negative coefficient of 0.8069 and statistically significant factor at 5% significance.
243 On the influence of ethics education on accounting students' perception of ethical values in Southwestern Nigeria,
244 the result from the findings showed a non-significant effect on the ethical values held by respondents at 5%
245 significance level. This finding is consistent with prior research which also showed the non-significance of effect of
246 ethical education on accounting students' perception of ethical values of undergraduate students in Southwestern
247 Nigeria.

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None %	Few %	Moderately %	A Great Deal %	Completely %
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Figure 1: Table 1 :

2

Mardia mS kewness = 22.06	chi2 (560) = 1372.877	prob>chi2 = 0.0000
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Figure 2: Table 2 :

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Mardia mSkewness = 155.4395	chi2 (364) = 8094.904	prob>chi2 = 0.0000
Mardia mKurtosis = 352.6678	chi2(1) = 7840.462	prob>chi2 = 0.0000
Henze-zirkler	= chi2(1) = 2.88e+05	prob>chi2 = 0.0000
	17.4639	
Doornik-Hansen	chi2(24) = 6160.312	prob>chi2 = 0.0000

Source: Author's computation, 2018

Figure 6: Table 7 :

8

Figure 7: Table 8 :

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