

Principle of Professional Competence and Due Care: Sequel to Academics' Defiance

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Abstract

This paper studied how accounting academics' defiance of professional competence and due care (PCDC) threatens the existence of their employing universities in Ghana. Through cross-sectional survey, data collected from 1,225 accountants and analysed by Cronbach's alpha, tests of differences-between-proportions, and one-way ANOVA showed that few academics defy PCDC yet students would not recommend their universities to others. Defiance threatens universities' existence through reduction in enrolment, loss of accreditation/charter, and high labour turnover. The accounting profession and universities must provide activities, policies, practices, programmes and punitive measures that are capable of averting incidents of defiance of the PCDC principle.

Keywords: professional competence and due care, cost consequences, accounting academic, accounting ethics, non-adherence

1. Introduction

Being professionally incompetent and failing to observe due care in the performance of one's duties are frowned upon sensibly by every profession. The ramifications could be far reaching for all stakeholders especially the professional himself, the organisation that has employed him, as well as its clients. It is no surprise that professional bodies strictly require professional competence and due care from their members. Indeed, for the accounting profession, it is one of the five fundamental principles of the code of ethics. The code states succinctly that accountants must "maintain professional knowledge and skill at the level required to ensure that clients or employers receive competent professional service; and . . . act diligently in accordance with applicable technical and professional standards when providing professional services" (IFAC, 2006, sec. 130.1). This provision equally applies to accountants in the classroom. They too must attain, maintain and exercise sound judgment in the application of professional accounting knowledge and skill in the performance of teaching and other related services to their students and employing universities. Accounting academics have the binding duty to act in harmony with the requirements of their academic assignments in a careful and thorough manner and on a timely basis.

Nonetheless, researches (for example, Smith, 2013; Robie & Kidwell, 2003; Engle & Smith, 1990; Tabachnick et al., 1991; etc.) have shown instances where accounting academics and other academics in general falter in the ambit of professional competence and due care. It is postulated that some of the unethical behaviours reported as a result of defying this crucial fundamental principle could even threaten the very existence of some, if not all, of the universities that employ academics who exhibit professional incompetence and ignore duty of care on the job. Accordingly, this study sought to discover what manner accounting academics' lack of professional competence and due care does impinge on threats to the participating universities' existence.

2. Theoretical and Conceptual Issues

The phrase 'competence and due care', when broken down into individual word components, helps to fully appreciate their relative importance. Eraut (1998) analysed 'competence' to mean personal capability and the ability to work to the expected standard. The professional code of ethics stipulates that "maintenance of professional competence requires a continuing awareness and an understanding of relevant technical professional and business developments. Continuing professional development develops and maintains the capabilities that enable a professional accountant to perform competently within the professional environments" (IFAC, 2006, sec. 130.3). This is very crucial for each accounting academic, regardless of the level of teaching, at a time when national and local accounting standards are giving way for global standards.

Ecton et al. (1996) also explained 'due' to mean satisfying or being capable of satisfying a need, a requirement, an obligation, or a duty that is required or expected in the prearranged normal or logical course of events. The word 'care' was also expanded as sombre consideration accompanied by vigilant, guarded personal interest or responsibility. This follows that, for an accounting academic, competence and due care means the ability to cautiously carry out his assigned duties in a professionally incontestable manner. Lack of competence threatens this ethical standard and clearly leads to ethical failure.

Professional competence and due care underpins the professional duties of all accountants and for that matter accounting teachers. This is very evident in the accountancy sector where negligence in performance of duties is seen as professional incompetence. An accountant's competence is not only embedded in professional

qualifications but also the ability to deliver quality services carefully by considering professional skill and capability. Ecton et al. (1996) indicated that accounting professionals use the due care concept as a critical measure of assurance of services to the public when providing services. This implies that the professional accountant has a duty towards all stakeholders who rely on their audited final reports (Jackling et al., 2007). Accounting teachers also perform similar duties that require competency and due care. For that matter, their training and educational reforms, the world over, have been tailored towards the development of competent teachers to function well at work places (Pantić & Wubbels, 2010).

Professionals judge situations from an ethical or moral perspective before efficiently addressing the situation. Jackling et al. (2007) are of the view that ethical or moral proficiency must be recognised by business and society alike as an acknowledged characteristic of an accounting professional. Moral competence refers to the ability to follow logical reasoning to judge moral issues and also demonstrate selfless behaviour (Ma, 2012). The demonstration of competency by an accounting academic involves providing solutions to problems of simple or complex nature, and sometimes a mixture of both. This places the academic in an ethical dilemma but maintaining professional knowledge and providing right judgements to such situations with skill is the demonstration of competence and due care by an accounting academic. The possibility of settling for any solution to complex situations without carefully considering all possible alternatives easily exudes from frustrated accounting academics who succeed in confusing their students and, by extension, jeopardising the future of their employers.

Winston (2012) identified six generic attributes that are required of all categories of good accounting practitioners and those acting in official or professional capacities which are needed for dealing with everyday issues that involve ethical dilemmas. The skills identified were civility, balance, respect, proficiency, prudence and reflection. These skills ensure competency, complement one another and are prerequisites of competent professionals.

However, the advent of ethical pressure brings down the competency of accountants and accounting teachers. It undermines the full potential of the attributes required of an accountant when confronted with ethical situations. Overcoming ethical pressure involves making ethical decisions when confronted with ethical dilemmas. The possibility to fall on any decision under duress is high. Shafer (2002) examined the effects of ethical pressure on management accountants' perception of organizational-professional conflict and found out that ethical pressure was highly associated with organizational-professional conflict. An accountant's competency is undermined in the face of ethical pressure and as such, the accountant must recognise that in dealing with problems, the skill and care of professionalism must be applied to execute excellent decisions.

Unfortunately, the literature reveals that many accounting academics have not learned this skill and so engage in unethical behaviours that contravene the fundamental principle of professional competence and due care. Some of the behaviours in breach of the principle in the academic accounting arena include submitting a research to two or more journals in violation of journal policy, faculty member using outdated lecture notes, the academic applying a strict written attendance policy only to lower the grades of those students perceived as not working hard enough in his/her course, and faculty member using outdated textbooks. Others are attending meetings at university expense without substantive participation, cancelling classes without apparent justification, selling of lecture notes to students, etc. (Warner, 2013; Joy, 2013; Smith, 2013; Robie & Kidwell, 2003; Engle & Smith, 1990; Tabachnick et al., 1991). Arguably, these could lead to reduced enrolment, high labour turnover, loss of accreditation and/or charter, and drainage of university funds among others (I. Addai, personal communication, October 4, 2013) each of which could in turn threaten the employing institution's existence.

3. Methodology

We surveyed faculty, students and practitioners and employed qualitative as well as quantitative designs. Descriptive and case study approaches were specifically considered. The sample size was 1,225 accountants: 140 academics, 1050 students (Level 400) and 35 finance officers from universities and university colleges accredited by Ghana's National Accreditation Board as at December 2012. Respective response rates were 57 percent, 74 percent and 72 percent.

Based on the empirical works of Engle and Smith (1990), Robie and Kdwell, Jr. (2003) and Saat, Famal and Othman (2004), 3 sets of questionnaires were built on the unethical behaviours' of academics. To augment clear understanding of the study due to cultural differences and backgrounds of the respondents, the behaviours were fully preserved or partly modified to suit the current study. Variables used in the questionnaires were obtained from the works of Smith (2013), Addai (2013), Dalhat and Barnabas (2003) and Li (2008).

The three sets of questionnaire were tested and retested for validity and their reliability test yielded Cronbach's alpha reliability coefficient of 0.8447 with a sample of 270 of the questionnaire completed by selected accounting academics and some Level 400 students in a pilot test. Both test of difference-between-proportions and one-way ANOVA were used to analyse the responses and to test the hypothesis.

The last part of this study's analysis likened the proportion of respondents who answered in a specific

manner to the total respondents and total enrolment figures collected to get the proportion of cost consequences that could be borne by the participating institutions of the accounting academics studied.

The hypothesis for this study was stated as follows:

H₀: Threats-to-universities'-existence is not significantly impacted by accounting academics' professional competence and due care.

The variables were operationalised as below:

$$Y = f(X) \quad (1)$$

$$Y = CC = y_1 \quad (2)$$

$$X = x_1 \quad (3)$$

where

CC = Cost consequences

x₁ = LCC = Lack of professional competence and due care

and y₁ = REN, PLA, and HLT

where

REN = Reduced enrolment

PLA = Possible loss of accreditation/charter

HLT = High labour turnover

$$CC = f(LCC) \quad (4)$$

$$LCC = f(REN, PLA, \text{ and } HLT) \quad (5)$$

Equation (5) is the principal function that characterises the modelled effects of accounting academics' defiance of professional competence and due care on the cost consequence variables.

4. Results and Discussion

The specific objective of the study was to find out whether lack of professional competence and due care significantly impinges on threats-to-universities'-existence. Thus, the aim was to determine which of the elements of "threats to universities' existence" can be caused mostly by the defiance of professional competence and due care variables. Threats to universities' existence—the dependent variable—of the conceptual model consisted of reduced enrolment (REN), possible loss of accreditation/charter (PLA), and high labour turnover (HLT). Again, eight lack of professional competence and due care factors were observed. The factors were: submitting a research to two or more journals in violation of journal policy, faculty member uses outdated lecture notes, and the academic applies a strict written attendance policy but only applies it to lower the grades of those students perceived as not working hard enough in his/her course. Others were inappropriately giving a colleague co-authorship status, faculty member uses an outdated textbook, attending meetings at university expense without substantive participation, cancelling classes without apparent justification, and sale of lecture notes to students.

As in Table 1(A) in Appendix I, the first lack of professional competence and due care factors examined was submitting a research to two or more journals in violation of journal policy. Three responses were elicited from faculty on this issue. First was its effect on enrolment (REN), then possible loss of accreditation and/or charter (PLA), and finally its resultant high labour turnover (HLT). (See Appendix II for the percentages from cross tabulations)

With reference to Table 1(C) in Appendix I, over half of the faculty (56.2%) confirmed that submitting a research work to more than one publisher at the same time can cause a possible loss of accreditation and/or charter. Some (28.8%) thought that it can reduce enrolment, and the rest (15%) said it can result in high labour turnover. As could be seen from Table 1(A), all the differences between the pairings of PLA, HLT and REN showed statistically significant p-values. That is, taking the differences among the views and their significance levels, it is clear that they were all significant. Students also had to express their views on this. Their views indicated whether, because of multiple submission of a particular research work, they will maintain (MS), or shift (SS), recommend (RS), or not recommend (NR) their institution. Nearly 46 percent said they will remain (MS) in the university and 11 percent said they will leave (SS). About 21 percent will go ahead to recommend the university (RS), but 22 percent will not (NR). On this, only the pair-wise difference between RS and NR did lie beyond the significance threshold of 0.5 alpha level ($d = -0.01$, $p = .538$) in Table 1(B).

On the second factor examined, a large proportion of faculty, almost 64 percent thought that using outdated lecture notes can lead to a possible loss of accreditation and/or charter (PLA). Others (27.5%) indicated it can reduce enrolment (REN), and the rest (8.8%) said it can result in high labour turnover (HLT). All the pair-wise differences among the three views were not at statistically significance levels. In the view of students, on the other hand, despite the use of outdated lecture notes by their lecturers, 38% said they will maintain school (MS) whilst 15 percent will leave (SS). For that matter, a little over a quarter of all students (26.5%) will not recommend (NR) the institution, but a fifth (20.3%) will (RS). On this, all the differences between the views were within the significance threshold of 0.5 percent.

The third factor examined was where the academic applies a strict written attendance policy but only applies it to lower the grades of those students perceived as not working hard enough in his/her course. Statement about strict written attendance policy forms part of the academic policy to ensure academic discipline in many tertiary institutions. Starting from the faculty, it was observed that more than half (57.5%) were of the view that this condition can lead to loss of accreditation and/or charter of the university (PLA). About a third of the group (32.5%) said that it can reduce enrolment (REN), and only a tenth (10%) indicated that it will end up in high labour turnover (HLT). The significance of the pair-wise differences between the three views is clear: they were all statistically affirmative. Now turning to students' views on this issue, 38.9 percent declared that they will maintain school (MS), and just 14.3 percent will shift school (SS). To recommend or not the university to others have scores in the twenties: 21.1 percent will recommend (RS) the institution but 25.7 percent will not (NR). The pair-wise differences between the various views were all statistically significant at the 0.5 alpha level except RS-NR (difference = -0.11, p-value = .345).

Inappropriately giving a colleague co-authorship status was examined next. According to the results, a large proportion (62.5%) of faculty declared that the issue at hand can possibly cause a university's loss of its accreditation and/or charter (PLA). Whereas 17.5 percent of all respondent faculty also said that this can reduce enrolment (REN), a fifth (20%) said it will result in high labour turnover (HLT). The differences between REN and PLA on the one hand and PLA and HLT on the other were statistically significant ($d = -0.45$, $p-v = .001$; $d = 0.42$, $p-v = .001$ respectively). However, the difference between REN and HLT was not significant; reading $d = -0.02$, $p-value = .685$. If that proportion of faculty foresees disapproval from accrediting bodies, it implies that the act is unethical and therefore should not be entertained. On the other hand, 45.6 percent of student respondents would maintain their current institution (MS) in spite of some of their faculty inappropriately giving their colleagues co-authorship status, only 10 percent said they would shift to another institution (SS). Whether to recommend (RS) or not (NR) an institution in which such a thing happens, the scores were nearly the same (22% and 22.4% respectively). Obviously, students were split on this issue of recommendation. Interestingly, only the difference between RS and NR was not statistically significant ($d = 0.00$, $p-value = .851$); all the rest were significant.

Faculty member uses an outdated textbook was examined at the fifth factor. Over half (53.8%) of the faculty surveyed agreed that this can ignite the disapproval of accrediting bodies to withdraw accreditation and/or charter (PLA), and nearly 28.9 percent would attribute reduction in enrolment (REN) to this practice. Only 17.5 percent of faculty feared that it would end up in high labour turnover (HLT). As in Table 1(A), the differences of REN-PLA and PLA-HLT showed statistical significance (difference = -0.25, p-value = .001; difference = 0.36, p-value = .001 respectively) but REN-HLT showed no such significance (difference = 0.11, p-value = .090). This finding may imply that over half the proportion of faculty was conscious of the consequences of not being up-to-date on the issue of currency of textbooks which may cause an institutional loss of integrity by loss of accreditation and/or charter and enrolment crisis. Students on their part were not as keen on the use of outdated textbooks by their teachers. Only 13.3 percent of them would migrate to another university (SS) and 39.7 percent would remain in their current institution (MS) should this happen. A little over a quarter of the students sampled (25.8%) would not recommend their university (NR) and about a fifth (21.2%) promised to recommend (RS) the university in this circumstance. All the six pair-wise differences among the four responses showed significant statistical levels.

Attending meetings at university expense without substantive participation was also tested as the sixth lack of professional competence and due care factor. The percentages in Table 1(C) reveal that a large proportion of faculty (60%) considered attending meetings at university expense without substantive participation a potential cause for loss of accreditation and/or charter (PLA) while 23.8 percent rather considered it as a threat to reduction in enrolment (REN). Only sixteen percent (16%) considered it a high labour turnover likelihood. The REN-HLT difference in Table 1(A) showed no statistical significance ($d = 0.07$, $p-value = .229$) but the rest were both highly significant (REN-PLA: $d = -0.36$, $p-value = .001$; PLA-HLT: $d = 0.43$, $p-value = .000$). It is clear from these statistics that faculty would want to attend meetings at the cost of the university and have a substantive participation such as presenting research papers or putting forward concrete ideas in discussions. On the part of students, 42.2 percent would remain in the school (MS) even though faculty attend meetings at the expense of the university and not essentially participate. Only a tenth (10%) would change school. The decision whether to recommend or not their institution, if this situation exists, was near split: RS, 24 percent; NR, 23.4 percent. While the differences between the five of the six permutations read high statistical significance p-values, that between RS and NR was despicably not significant (difference = 0.01, p-value = .783).

Fifty-five percent (55%) of the faculty surveyed for this research showed that cancelling classes with apparent justification is a recipe for loss of accreditation and/or charter (PLA). Forty percent (40%) said it can generate reduced enrolment (REN), while only five percent (5%) were of the view that it has adverse implication for high labour turnover (HLT). On this lack of professional competence and due care factor examined, all the three permutations had significance levels for their differences except for REN-PLA (difference = -0.15, p-value

= .057). The faculty were, therefore, concerned more about loss of accreditation and/or charter and decline in student enrolment than staff loss. On the other side of the divide, per students' views, even if classes are cancelled without apparent justification, 40.8 percent would remain in the institution (MS) and only 12.2 percent would go away to other universities (SS). A little over a fifth (21%) of the students would recommend their school (RS) with such occurrences; and a little over a quarter (26%) will not recommend (NR). On this issue all the differences showed high levels of statistical significance.

The last factor examined was sale of lecture notes to students. Lecture notes are intellectual property of lecturers. The issue is whether they can be sold to students. If done, what consequences could there be? Over half (52.5%) of the faculty were of the view that it can incur the wrath of the accrediting bodies leading to sanctions against the university (PLA). Over a third (35%) also said it can lead to volte-face enrolment (REN), and 12.5 percent subscribed it can make many faculty leave the employment of the university (HLT). All the pair-wise differences of REN, PLA and HLT showed that they were statistically significant. As much as 41.9 percent of students, however, would not mind remaining in the university (MS) and only 10 percent said they will leave (SS). Opinion was nearly split among students concerning recommending (RS = 22.6%) or not recommending (NR = 25.3%) the university should the sale of lecture notes to students prevail. With the exception of RS-NR (difference = -0.02, p-value = .218), all the differences were statistically significant as shown in Table 1B.

Submitting a research to two or more journals in violation of journal policy is a common but unacceptable practice (Robie & Kidwell, 2003; Engle & Smith, 1990; Tabachnick et al., 1991) which hampers contribution to knowledge. The rule of thumb therefore has been that an individual manuscript should not be submitted to more than one journal at a time. Expectedly, faculty admitted that such behaviour could bring untold cost consequences such as loss of the institutions' accreditation and even their charter. For students, on the other hand, the submission of one research paper to more than one publisher at the same time by their teachers is no big deal, but only a few will not recommend the university to others because of this under-handed behaviour on the part of their lecturers.

The use of outdated lecture notes by some faculty members (Engle & Smith, 1990; Robie & Kidwell, 2003; Tabachnick et al., 1991) arguably has certain advantages for both faculty and students, yet it was considered by the former as the factor with the highest potential to cause withdrawal of university accreditation and/or charter. Accrediting bodies generally require that all facets of institutional life see continuous improvement especially in the area of teaching and research. Using non-updated lecture notes defeats the very existence of a university and as such they should be ready to embrace any attempts to have their accreditations/charters withdrawn as a consequence. The present information technology era necessitates that faculty constantly update lecture notes and use them. For students, however, the use of outdated lecture notes is not a matter of serious concern to many of them.

The academic applies a strict written attendance policy but only applies it to lower the grades of those students perceived as not working hard enough in his/her course (Dykstra et al., n. d.; Robie & Kidwell, 2003) was ranked by about 58 percent of faculty for its potential to cause loss of a university's accreditation and/or charter. Although prior research have found out that faculty and students have diverse perceptions about class attendance, students accept that attendance ought to be part of their course grade since it is reasonable to reward students who attend lectures (Dykstra et al., n. d.; Higbee, 2006) this high percentage by faculty indicates that faculty recognise that it is incumbent on them to be fair to all students. As earlier debates have centred on whether a professor should have the liberty to adopt the attendance (and participation) policy as well as considering students perceptions and pedagogical reasons as whatever decision on this impacts "student motivation, learning and evaluation of the instructor" (Dykstra et al., n. d., p. 9), this study proposes a consideration of the cost consequences of such a behaviour to the universities.

There are myriad policy guidelines on granting co-authorship. As a case in point, Osborne and Holland (2009) present the American Educational Research Association's guidelines' assertions about what authorship is, and is not as follows:

All those, regardless of status, who have made substantive creative contribution to the generation of an intellectual product are entitled to be listed as authors of that product. Clerical or mechanical contributions to an intellectual product are not grounds for ascribing authorship. Authorship and first authorship are not warranted by legal or contractual responsibility for or authority over the project or process that generates an intellectual product (p. 5).

In an earlier research, 86.7 percent of faculty and students judged inappropriately giving a colleague co-authorship status as unethical (Saat et al., 2004). In this study, 62.5 percent of faculty indicated that it can result in loss of accreditation/charter of a university, underscoring the weightiness of the resultant cost consequences to both the unethical faculty and his/her employing institution.

Accrediting bodies frown on use of outdated textbooks by teachers. It was therefore expected that most faculty (53.8%) were of the view that it can lead to the ripping of a university's accreditation/charter, with a

respectable number opting for reduced enrolment. However, some teachers may continue to use outdated textbooks because the textbooks sufficiently cover topics or subject areas (teachervision.com, n. d.). In that case, this source continues, the degree of use would appropriately be sparing or supplementary with other materials with lots of outside readings such as other teacher resource books, resources from attendance at local, regional, or national conferences, information from articles in professional periodicals in addition to conversations with experienced teachers. The bottom-line is that if universities take a laissez-faire attitude towards the use of outdated textbooks, the cost consequences could be lethal. But while students would maintain their institution, they will not, however, recommend it to others.

Supervisory bodies and university management expect from faculty members “attendance or more substantive participation at meetings, workshops, institutes, or conferences of professional organizations for the purpose of maintaining currency in the profession” (UG, 2007, p. 1). Even though attending meetings at university expense without substantive participation (Robie & Kidwell, 2003; Engle & Smith, 1990; Tabachnick et al., 1991) appears not to be a grave unethical behaviour, the weight placed on it (60%) by faculty in this study should sound a clarion call to university management to ensure the behaviour’s extinction to avert the consequence of losing accreditation/charter; that is, provided the supervisory bodies would live up to their policing responsibilities.

On cancelling classes without apparent justification (Engle & Smith, 1990; Robie & Kidwell, 2003; Saat et al., 2004), majority of faculty (55%), less than expected, indicated that it could lead to loss of accreditation. It is without gainsaying that most universities impart knowledge to their students predominantly through lectures. In other words, the universities exist to organise lectures for their students provided the students are not enrolled in online and distance education courses. So if certain faculty members cancel classes without apparent justification, one should wonder why some (as much as about 41 percent) students would still want to maintain university in the face of such behaviour. Again, it is incredible as to why significant numbers of faculty and students did not appreciate how fatal the behaviour is to the very existence of their universities. Perhaps, faculty members and their universities who indulged in it in times past might not have been fittingly censured over the issue by those who have the onus. Cancellation of classes means lower student-lecturer contact hours. When done it must come with tangible justification. Both faculty and students through orientation must have been aware of this but it is probably a wonder that students responded this way.

Engle and Smith (1990), Robie and Kidwell (2003), as well as Saat et al. (2004) researched on sale of lecture notes to students. It is usually assumed that even if they make use of university facilities and resources faculty members individually own the copyright to intellectual books, articles, lecture notes or other artistic works that they produce. Consequently, any royalties stream to them. Generally, all persons or organisations are barred from selling lecture notes without the professor's permission (CU, n. d.). What is not clear is whether or not the individual faculty member has the right to sell his/her lecture notes to his/her own students. Previous studies have indicated that both students and faculty consider the act as unethical. Besides, experience has it that universities generally debar their faculty from selling lecture notes. It is expected that where such rules and ethical expectations exist, it should not be done. It appears that a substantial proportion of students (64.5%), because they “benefit” from sale of lecture notes, would maintain and recommend their universities though majority of their faculty (52.5%) believed that it could end in the withdrawal of accreditation/charter.

In summary, the results show that all the eight of the lack of professional competence and due care variables have been sustained because of their significant impact on the elements of the dependent variable. In Figure 1, a snapshot of the results is given:

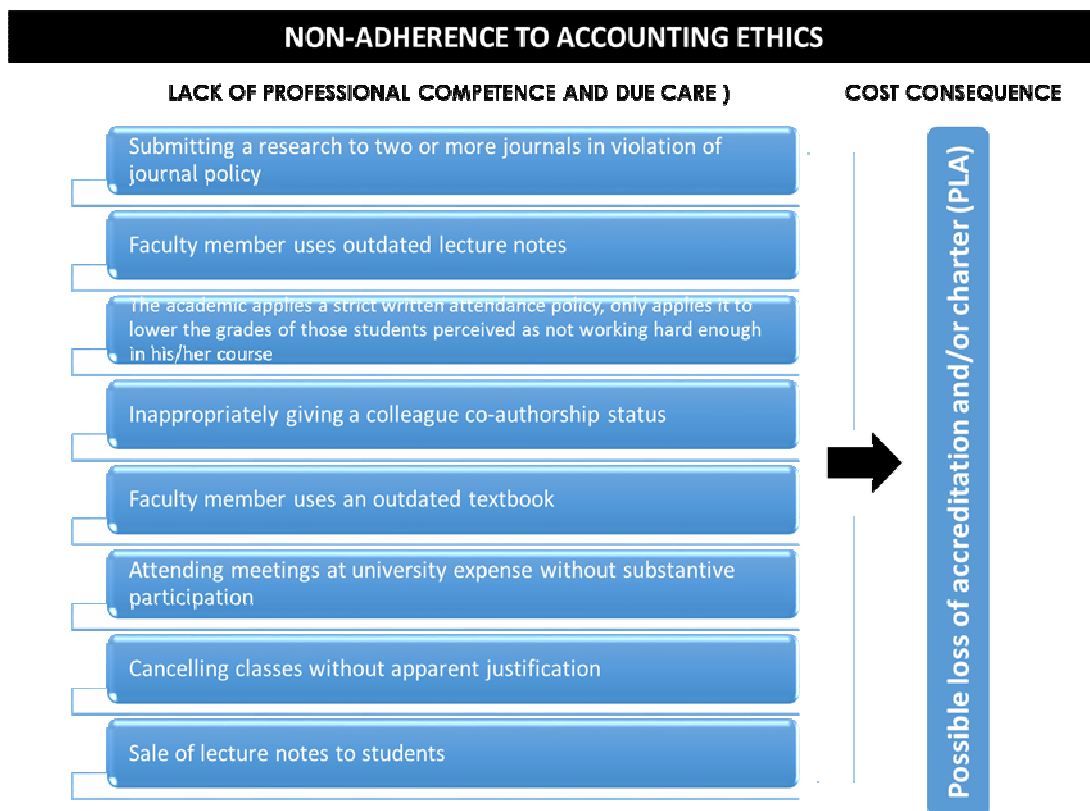


Figure 1: Cost consequences of lack of professional competence and due care

Source: Researchers' model

Regarding Figure 1, all the lack of professional competence and due care factors were adjudged by faculty that they can cause possible loss of universities' accreditation and/or charter. Of course, no institution should exist if its workforce is professionally incompetent and careless. Undeniably, faculty overwhelmingly recognized that these behaviours can threaten the very existence of the universities if their accounting faculty indulge in them. It would mean the indulgent faculty are disloyal to the cause of the accounting-teaching profession.

4.1 *Testing of significance impact of defiance of professional competence and due care on threats to institutions' existence*

H₀: Threats-to-universities'-existence is not significantly impacted by accounting academics' professional competence and due care.

Table 2: Hypothesis testing on defiance of professional competence and due care

Threats to universities' existence	F	Probability	Significance level: > or .05	Decision
PLA	6.625	.289	>	Do not reject
HLT	9.127	.248	>	Do not reject

Source: Extraction from Appendix II

With respect to Appendix III, the critical value of F (df1 = 1; df2 = 6; α = .05) = 5.9874. Given that the computed F values in Table 2 above are greater than the critical value, then the impact of lack of professional competence and due care on threats to institutions' existence is not significantly different among the latter's elements. As could be seen from the table, the corresponding probabilities p(.289; .248) additionally confirm that the impact among the elements of threats to institutions' existence is not significantly different. The null hypothesis cannot be rejected as a result.

The results in Table 2 showed an acceptance of the hypothesis which states that threats-to-institutions'-existence is not significantly impacted by lack of professional competence and due care of Accounting Academics. Although the literature discloses that ethical misconduct disasters such as the ones examined under lack of professional competence and due care constitute severe costly risks to the continuity and survival of an organization or institution, create considerable operational disruptions and threaten or are perceived to threaten an organization's operational continuity (Chandler, 2005), or loss of licenses (International Finance Corporation, 2014), the universities in the study area were yet to experience such costs at appreciable levels.

4.2 Costs resulting from reduced enrolment (REN) for lack of professional competence and due care

In this last section, we attempted to determine the potential costs of REN as a consequence of lack of professional competence and due care with the help of the cross-tabulation percentages and our assumptions. Although REN is only one out of the three consequence variables, we believe that computations and discussion on it will suffice. The data are presented in Table 3. Columns a, b and c form a unit and should be interpreted as such. Columns a, d and e is another unit. Column a lists the unethical behaviours that were examined. In column b is shown the percentages of students who indicated that they will leave their universities if they found their accounting teachers indulging in the unethical behaviours in column a. The revenues that could be lost on a present enrolment of 757 students (total student respondents) are computed in column c. Column d displays the percentages of students who will not recommend their school should their teachers be found indulging in the unethical behaviours in column a. A future potential revenue loss on assumed 200 students who would not be introduced by the present 757 students for enrolment is also computed in column e.

The computations were done as follows: Column c: It was assumed that each of the 757 student respondents pays average total fees of \$2,000 per semester. That is, $757 \times 2000 = \$1,514,000$. The result was multiplied by the percentages in column b. Column e: It has been observed that a certain proportion of new students into a university is recommended by continuing students. Based on the 4.51 percent growth rate of Accounting students into the universities, it was further assumed that a quarter of new enrolments—200 of the new students who would be enrolled in a session—would come from the recommendations of the 757 continuing students. (One university's admission records indicate that about a fourth of all new enrolments come from continuing students' recommendations of their university to others). So the percentages in column d (those who will not recommend their school because of their teachers' unethical behaviours) were multiplied by $200 \times \$2,000$; that is, if the fees (\$2,000) remained unchanged. Similar computations can be made for the other two variables—PLA and HLT.

It is worth noting that, the deciphering of the data in Tables 3 must be done in light of the above assumptions (All percentage figures, from cross tabulations, are found in Table 1C). The computed costs, their interpretations, as well as their implications are presented in Table 3.

Table 3: Potential costs of REN as a consequence of defiance of professional competence and due care

<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>
Lack of professional competence and due care factors	Percentage of Students Who Will Shift School	Revenue Loss on Present Enrolment of 757 Students \$	Percentage of Students Who Will Not Recommend School	Future Revenue Loss on 200 Students to be enrolled \$
Submitting a research to two or more journals in violation of journal policy	11.0	166,540	22.2	88,800
Faculty member uses outdated lecture notes	15.2	230,128	26.5	106,000
The academic applies a strict written attendance policy only applies it to lower the grades of those students perceived as not working hard enough in his/her course	14.3	216,502	25.7	102,800
Inappropriately giving a colleague co-authorship status	10.0	151,400	22.4	89,600
Faculty member uses an outdated textbook	13.3	201,362	25.8	103,200
Attending meetings at university expense without substantive participation	10.5	158,970	23.4	93,600
Cancelling classes without apparent justification	12.2	184,708	26	104,000
Sale of lecture notes to students	10.1	152,914	25.3	101,200
TOTALS		1,462,524		789,200

Source: Researchers' computations

In Table 3, \$166,540 and \$88,800 would be lost to the university respectively for the two scenarios if Accounting academics are perceived by the students to be submitting one research article to two or more journals at the same time in violation of journal policy. Where a faculty member is found using outdated lecture notes, the respective costs would be \$230,128 and \$106,000. The respective total costs for the two states of affairs for lack of professional competence and due care would be \$1,462,524 and \$789,200. Similar computations can be done for the other two variables—PLA and HLT.

It costs a huge investment for the provision of infrastructure, recruitment of top-quality faculty and

staff among other things for an institution to be granted accreditation to run as a university. To be granted a charter is a different contention altogether. It will therefore be a loss of its gargantuan investment should a university lose its accreditation or charter. In fact, it is probably the worst thing that can ever happen to a university. Faculty unethical behaviours such as misrepresenting their academic and/or professional qualifications can bring loss of accreditation/charter (PLA) of the university. In the event of such occurrence, the cost consequences to the university will most likely be unbearable.

Universities incur immense costs in recruiting, training and developing their faculty. Therefore, if, for instance, some faculty members' unethical behaviours let other colleagues leave the university at a rate more than the usual (HLT), there will be the double cost of losing the funds used to recruit, train and develop the lost faculty on one hand and the cost of another recruitment, training and development of fresh faculty on the other hand.

5. Conclusions and Policy Implications

Interestingly, the results indicate that each of the eight factors examined could lead to a university's loss of its accreditation/charter, a requirement without which no university in the area of study can exist. Obviously, the factors ought to be noted by the institutions because of their potentially fatal yet hidden nature. The results from the computations of both groups of students who would shift university and those who would not recommend them are equally indicative of the deadly nature of the factors examined in this study. If there are any ethical behaviours that are in breach of the fundamental principle of professional competence and due care among accounting academics which universities gloss over, they should never, we suppose, be the ones studied in this paper because of their lethality.

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Appendix I

Table 1A: Differences between proportions among cost consequences for lack of professional competence and due care: Faculty

<i>Lack of professional competence and due care variables</i>	REN-PLA		REN-HLT		PLA-HLT	
	<i>d</i>	<i>p-v</i>	<i>d</i>	<i>p-v</i>	<i>d</i>	<i>p-v</i>
Submitting a research to two or more journals in violation of journal policy	-.27	.000	.13	.034	.41	.000
Faculty member uses outdated lecture notes	-.36	.000	.16	.002	.55	.000
The academic applies a strict written attendance policy only applies it to lower the grades of those students perceived as not working hard enough in his/her course	-.25	.001	.22	.00	.47	.000
Inappropriately giving a colleague co-authorship status	-.45	.000	-.02	.685	.42	.000
Faculty member uses an outdated textbook	-.25	.001	.11	.090	.36	.000
Attending meetings at university expense without substantive participation	-.36	.000	.07	.229	.43	.000
Cancelling classes without apparent justification	-.15	.057	.35	.000	.50	.000
Sale of lecture notes to students	-.17	.025	.22	.000	.40	.000

d = Difference in percentage;

p-v = p-value

REN = Reduced enrolment;
labour turnover

PLA = Possible loss of accreditation/charter;

HLT = High

Source: Computed from field data

Table 1B: Differences between proportions among cost consequences for lack of professional competence and due care: Students

<i>Lack of professional competence and due care variables</i>	MS-SS		MS-RS		MS-NR		SS-RS		SS-NR		RS-NR	
	<i>d</i>	<i>p-v</i>	<i>d</i>	<i>p-v</i>	<i>d</i>	<i>p-v</i>	<i>d</i>	<i>p-v</i>	<i>d</i>	<i>p-v</i>	<i>d</i>	<i>p-v</i>
Submitting a research to two or more journals in violation of journal policy	.34	.000	.25	.000	.23	.000	-.09	.000	-.11	.000	-.01	.538
Faculty member uses outdated lecture notes	.22	.000	.17	.000	.11	.000	-.05	.009	-.11	.000	-.06	.004
The academic applies a strict written attendance policy only applies it to lower the grades of students perceived as not work-ing hard enough in his/her course	.24	.000	.17	.000	.13	.000	-.06	.000	-.11	.000	-.04	.345
Inappropriately giving a colleague co-authorship status	.35	.000	.23	.000	.23	.000	-.12	.000	-.12	.000	.00	.851
Faculty member uses an outdated textbook	.26	.000	.18	.000	.13	.000	-.07	.000	-.12	.000	-.04	.034
Attending meetings at university expense without substantive participation	.31	.000	.18	.000	.18	.000	-.13	.000	-.12	.000	-.01	.783
Cancelling classes without apparent justification	.28	.000	.19	.000	.14	.000	-.08	.000	-.13	.000	-.05	.021
Sale of lecture notes to students	.31	.000	.19	.000	.16	.000	-.12	.000	-.15	.000	-.02	.218

MS = I will maintain school; SS = I will shift school; RS = I will recommend school; NR = I will not recommend school

Source: Computed from field data.

Table 1C: Accompanying percentages for Tables 1A & 1B from cross-tabulations

<i>Lack of professional competence and due care variables</i>	REN	PLA	HLT	MS	SS	RS	NR
Submitting a research to two or more journals in violation of journal policy	28.8	56.2	15.0	45.9	11.0	20.9	22.2
Faculty member uses outdated lecture notes	27.5	63.8	8.8	38.0	15.2	20.3	26.5
The academic applies a strict written attendance policy only applies it to lower the grades of those students perceived as not working hard enough in his/her course	32.5	57.5	10.0	38.9	14.3	21.1	25.7
Inappropriately giving a colleague co-authorship status	17.5	62.5	20.0	45.6	10.0	22.0	22.4
Faculty member uses an outdated textbook	28.8	53.8	17.5	39.7	13.3	21.2	25.8
Attending meetings at university expense without substantive participation	23.8	60.0	16.2	42.2	10.5	24.0	23.4
Cancelling classes without apparent justification	40.0	55.0	5.0	40.8	12.2	21.0	26.0
Sale of lecture notes to students	35.0	52.5	12.5	41.9	10.1	22.6	25.3

REN to HLT are for faculty; MS to NR for students

Appendix II

ANOVA results

		Sum of Squares	df	Mean Square	F	Sig.
PLA	Between Groups	114.479	6	19.080	6.625	.289
	Within Groups	2.880	1	2.880		
	Total	117.359	7			
HLT	Between Groups	171.130	6	28.522	9.127	.248
	Within Groups	3.125	1	3.125		
	Total	174.255	7			

Appendix III

ANOVA F-Distribution table and hypothesis results

F - Distribution ($\alpha = 0.05$ in the Right Tail)

df ₂	df ₁	Numerator Degrees of Freedom								
		1	2	3	4	5	6	7	8	9
Denominator Degrees of Freedom	1	161.45	199.50	215.71	224.58	230.16	233.99	236.77	238.88	240.54
	2	18.513	19.000	19.164	19.247	19.296	19.330	19.353	19.371	19.385
	3	10.128	9.5521	9.2766	9.1172	9.0135	8.9406	8.8867	8.8452	8.8123
	4	7.7086	9.9443	6.5914	6.3882	6.2561	6.1631	6.0942	6.0410	6.9988
	5	6.6079	5.7861	5.4095	5.1922	5.0503	4.9503	4.8759	4.8183	4.7725
	6	5.9874	5.1433	4.7571	4.5337	4.3874	4.2839	4.2067	4.1468	4.0990
	7	5.5914	4.7374	4.3468	4.1203	3.9715	3.8660	3.7870	3.7257	3.6767
	8	5.3177	4.4590	4.0662	3.8379	3.6875	3.5806	3.5005	3.4381	3.3881
	9	5.1174	4.2565	3.8625	3.6331	3.4817	3.3738	3.2927	3.2296	3.1789
	10	4.9646	4.1028	3.7083	3.4780	3.3258	3.2172	3.1355	3.0717	3.0204
	11	4.8443	3.9823	3.5874	3.3567	3.2039	3.0946	3.0123	2.9480	2.8962
	12	4.7472	3.8853	3.4903	3.2592	3.1059	2.9961	2.9134	2.8486	2.7964
	13	4.6672	3.8056	3.4105	3.1791	3.0254	2.9153	2.8321	2.7669	2.7144
	14	4.6001	3.7389	3.3439	3.1122	2.9582	2.8477	2.7642	2.6987	2.6458
	15	4.5431	3.6823	3.2874	3.0556	2.9013	2.7905	2.7066	2.6408	2.5876
	16	4.4940	3.6337	3.2389	3.0069	2.8524	2.7413	2.6572	2.5911	2.5377
	17	4.4513	3.5915	3.1968	2.9647	2.8100	2.6987	2.6143	2.5480	2.4943
	18	4.4139	3.5546	3.1599	2.9277	2.7729	2.6613	2.5767	2.5102	2.4563
	19	4.3807	3.5219	3.1274	2.8951	2.7401	2.6283	2.5435	2.4768	2.4227
	20	4.3512	3.4928	3.0984	2.8661	2.7109	2.5990	2.5140	2.4471	2.3928
	21	4.3248	3.4668	3.0725	2.8401	2.6848	2.5727	2.4876	2.4205	2.3660
	22	4.3009	3.4434	3.0491	2.8167	2.6613	2.5491	2.4638	2.3965	2.3419
	23	4.2793	3.4221	3.0280	2.7955	2.6400	2.5277	2.4422	2.3748	2.3201
	24	4.2597	3.4028	3.0088	2.7763	2.6207	2.5082	2.4226	2.3551	2.3002
	25	4.2417	3.3852	2.9912	2.7587	2.6030	2.4904	2.4047	2.3371	2.2821
	26	4.2252	3.3690	2.9752	2.7426	2.5868	2.4741	2.3883	2.3205	2.2655
	27	4.2100	3.3541	2.9604	2.7278	2.5719	2.4591	2.3732	2.3053	2.2501
	28	4.1960	3.3404	2.9467	2.7141	2.5581	2.4453	2.3593	2.2913	2.2360
	29	4.1830	3.3277	2.9340	2.7014	2.5454	2.4324	2.3463	2.2783	2.2229
	30	4.1709	3.3158	2.9223	2.6896	2.5336	2.4205	2.3343	2.2662	2.2107
40	4.0847	3.2317	2.8387	2.6060	2.4495	2.3359	2.2490	2.1802	2.1240	
60	4.0012	3.1504	2.7581	2.5252	2.3683	2.2541	2.1665	2.0970	2.0401	
120	3.9201	3.0718	2.6802	2.4472	2.2899	2.1750	2.0868	2.0164	1.9588	
∞	3.8415	2.9957	2.6049	2.3719	2.2141	2.0986	2.0096	1.9384	1.8799	