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Professional Behaviour of Accounting Academics: Fruits of Nonconcurrence

Emmanuel B. Amponsah[1*] Peter Agyekum Boateng[1] Luke N. Onuoha[2]
1.School of Business, Valley View University, PO Box AF595, Accra, Ghana
2.Postgraduate School, Babcock University, PMB 21244, Ikeja, Lagos, Nigeria

Abstract
This paper studied how lack of professional behaviour by accounting academics impacts reputation of their employing universities in Ghana. We employed cross-sectional survey design to collect data from 1,225 accountants and analysed via Cronbach's alpha, tests of differences-between-proportions, and one-way ANOVA. Generally, few academics lack professional behaviour, yet students would not recommend their universities to others. Consequently, lack of professional behaviour causes loss of reputation, and negative stakeholder relationships with appreciable financial cost consequences. The accounting profession, business schools, other accountancy training institutions and organisations must provide policies, practices, programmes and punitive measures that are capable of averting the situation.
Keywords: Accounting academic, accounting ethics, non-adherence, cost consequence, professional behaviour

1. Introduction

The reputation of both the accountant and especially the profession is at stake whenever the accountant exhibits unprofessional behaviour. As such, the accountants' code of ethics states succinctly that,

> The principle of professional behavior imposes an obligation on professional accountants to comply with relevant laws and regulations and avoid any action that may bring discredit to the profession. This includes actions which a reasonable and informed third party, having knowledge of all relevant information, would conclude negatively affects the good reputation of the profession (IFAC, 2006, sec. 150.1).

Subsection 2 continues that "professional accountants should not bring the profession into disrepute." They "should be honest and truthful and should not: (a) Make exaggerated claims for the services they are able to offer, the qualifications they possess, or experience they have gained; or (b) Make disparaging references or unsubstantiated comparisons to the work of others."

To "avoid any action that may bring discredit to the profession" is so broad-gauged that the least unconscionable act by the accountant would make his behaviour unprofessional. Unfortunately, such actions do not only negatively impact the reputation of the profesion, the literature has it that non-conformity to professional behaviour by some academics has accounted for expensive lawsuits from sexual harassment and other behaviours for some universities. Unprofessional behaviours like academics accepting gifts from students, and discriminating on socio-economic or racial backgrounds, gender, or religion which could impair the academics' decisions and actions about such students (Smith, 2013) have been also cited. Others such as drinking, gambling, illegal substance use, encouraging theft and vandalism (Joy, 2013), and undermining legitimate parental rights which could lead to withdrawal of wards (Richards-Gustafson, 2013) all contribute to institutional loss of reputation. There is enough evidence in the literature and the press that disregard for acceptable professional behaviour by accounting academics have contributed to a number of unpleasant consequences such as expensive lawsuits, high labour turnover, and negative stakeholder relationships from sexual harassment and other unprofessional behaviours for some universities.

This study, therefore, delved into how non-concurrence to professional behaviour by accounting academics impinges on the reputation of their employing universities in Ghana. The remainder of this paper is dedicated to the theoretical and conceptual discussions and the methodology that underpinned the study. The final part is the discussion of the results or empirical evidence, and ends with conclusions and discussions of the policy implications.

2. Theoretical and Conceptual Issues

The provision that "the principle of professional behaviour imposes an obligation on members to comply with relevant laws and regulations and avoid any action that may bring disrepute to the profession" connotes legal liability when an accountant offends in this regard. The reputational aspect is also emphasized: "This includes actions which a reasonable and informed third party, having knowledge of all relevant information, would conclude negatively affect the good reputation of the profession." Relevant laws include all relevant laws in the constitution and others that govern the profession of accountants and teachers. Behaviours of individuals are influenced by their attitudes which in turn impact their performance. This implies that professional behaviours are influenced by professional attitudes. A professional attitude, according to Hammer (2000), is a

"predisposition, feeling, emotion, or thought that upholds the ideals of a profession and serves as the basis for professional behaviour." These attitudes that influence professionals are developed and they change over time.

Professional behaviour requires altruism, accountability, excellence, duty, honour and integrity and respect for others (Hammer, 2000). The code of ethics demands that professionals demonstrate all these attributes at the highest degree. Moreover, they must not compromise on their stance in dealing with situations that demand their professionalism. Also, they must execute their duties in compliance to relevant laws and avoid actions that would lead to defamation. Research conducted by Richter et al. (2011) indicated that work context characteristics also influence professional behaviour and development. The professional qualities or attitudes accountants develop in themselves are crucial to their professional development. This enables the accountant or the accounting teacher to demonstrate professional behavior regardless of the work context. Moreover, these professional qualities create an aura which enforces professional behaviour. These attitudes are very important to the survival of accountants and accounting teachers and their profession itself.

At workplaces, the demonstration of professional behaviour by superiors is viewed as role modeling. This implies that the accountant who demonstrates negative work attitudes is likely to serve as a bad role model. Moreover, organizations monitor the behaviours of their professional leaders. According to Jackling et al., (2007), professional accounting bodies view improper leadership as a demonstration of lack of professionalism that leads to ethical failure among professionals. Leaders sometimes demonstrate behaviours that are inconsistent with the objectives of an organization. Such incoherent behaviours by leaders are viewed also as lack of professionalism (Yap, 2013). Again, professionals who demonstrate behaviours which are contrary to the code of ethics of professionals, according to Hammer (2000), lack professionalism.

Another key factor of concern is the impact of professional qualification on the behaviours of accountants. Professional qualifications in the accounting field makes an individual professionally qualified to undertake accounting related duties that require such qualifications. However, the pursuance or attainment of such professional qualifications does not necessarily make the behaviour of the holder professional. In view of this, research about concerns of behavioural implications on professionalism of qualified professional management accountants revealed that higher levels of professionalism is associated with higher levels of organizational-professional conflict which in turn results in lower organizational commitment (Shafer, Park, & Liao, 2002). This points to the fact that, holding a professional degree alone does not make one behave professionally. The attitudes and qualities of the person must be developed in a professional manner.

The behaviour of accountants or accounting teachers is directly influenced by their attitude and how they carry themselves about. This in turn impacts on their work. Without professional behaviour, teachers, as well as accountants, would serve as bad role models at work places. Moreover, workers who do not trust unprofessional leaders are likely not to follow their leadership. For accountants and teachers to carry themselves about indecently paints a bad image of the teaching and accounting profession. This would bring the profession to disrepute. But what is probably most essential is the survival of the unprofessional accountant's organization or institution whose very existence could be threatened by expensive lawsuits, high labour turnover, as well as negative stakeholder relationships.

3. Methodology

This study employed a mixed methods approach—cross-sectional, case study, qualitative and quantitative survey research. It involved accounting faculty members, accounting students, and finance officers in Ghanaian universities and university colleges accredited by the National Accreditation Board at December 2012 to run bachelor degrees in Accounting.

Our sample of 1,225 respondents comprised 140 academics, 1,050 Level 400 students, and 35 finance officers. The response rates of the study were 57 percent, 74 percent and 72 percent respectively.

The study instrument—questionnaires (3 sets)—were built on ethical the behaviours of academics as established by the empirical works of Engle and Smith (1990), Robie and Kidwell, Jnr. (2003), and Saat, Jamal and Othman (2004). The behaviours were either maintained completely or slightly modified to meet the current study with respect to the culture and context of respondents. The cost consequences used were adopted from the works of Smith (2013), Addai (2013), Dalhat and Barnabas (2003), Jennings (1995), and Li (2008).

The validation of the questionnaires was done using test-retest and their reliability was confirmed using Cronbach's alpha reliability test (coefficient 0.8447) by sampling 270 completed questionnaires by some level 400 students and accounting academics in a pilot test. The test of differences-between-proportions was used to analyse both faculty and students' responses, employing one-way ANOVA as a confirmatory test tool.

The final part of the study related the percentage of respondents who responded in particular ways to the overall respondents and total enrolment figures collected to come out with the proportion of cost consequences that could be suffered by the employing institutions of the accounting academics we studied.

The hypothesis for this study was stated as follows:

H0: Increased-cost-of-operations is not significantly impacted by lack of professional behaviour of accounting

academics.
The variables were operationalised as:
$Y = f(X)$ (1)
$Y = CC = y_1$ (2)
$X = x_1$ (3)
where
CC = Cost consequences
x_1 = LPB = Lack of professional behaviour, and
y_1 = REN, HLT, and NSR
where
REN = Reduced enrolment
HLT = High labour turnover
NSR = Negative stakeholder relationships
$CC = f(LPB)$ (4)
$LPB = f(REN, HLT, NSR)$ (5)
This last equation (5) is the principal function that characterises the modelled effects of accounting academics' lack of professional behaviour on the cost consequence variables.

4. Results and Discussions

The substantive objective of this study was to determine ways lack of professional behaviour among accounting academics impacts on their employers' loss of reputation. In other words, the objective was to find which of the elements of "loss of reputation" can be caused most by the lack of professional behaviour variables. Loss of reputation—the dependent variable—was subdivided into reduced enrolment (REN), high labour turnover (HLT), and negative stakeholder relationships (NSR).

Thirteen factors were examined under lack of professional behaviour. They are plagiarizing of research data, performing university responsibilities under the influence of drugs or alcohol, accepting sex for grades, accepting money/gifts for grades, and giving easy grades to avoid negative evaluations from students. Others were belittling students' comments in class, becoming sexually involved with a student in the academic's class, sexual harassment of students, misappropriation of university funds, and telling lies about colleagues. The rest are public censure or criticism of colleagues, bullying/intimidating colleagues or retaliating against them, and gross disrespect for parents/students. Tables 1A and 1B of Appendix I respectively summarize the responses of faculty and students on the consequences for lack of professional behaviour by accounting academics in the area of study.

The first factor examined was plagiarizing of research data. In Table 1C (Appendix I), 33.3 percent of accounting faculty responded that plagiarizing research data can result in reduced enrolment (REN) while 18.5 percent had the view that it could lead to high labour turnover (HLT). Per Table 1A, the difference of 0.14 in views for these two cost consequences was significant at the 5 percent alpha level as shown by the p-value of .032. Similarly, the difference in views regarding HLT and negative stakeholder relationships (NSR) was also significant (difference = -0.29, p-value = .001). However, REN-NSR was not significant (difference = -0.14, p-value = .056). Generally, the faculty responses were tilted towards NSR (48.1%) and then REN (33.3%). By way of contrast, 42.6 percent of student respondents said that they will maintain school (MS) if their teachers plagiarize research data but only 13.4 percent said they will rather shift school (SS) for the same reason. The difference (0.29) between these two consequences was significant (p-value = .001). Likewise, all the other differences were significant except RS-NR. By and large, the students' responses were tilted towards MS (42.6%) and then I will not recommend school (NR) (23.7%). So, as the universities' relationship with stakeholders, including students, is estranged, potential number of enrolment is likely to go down by about 24 percent.

Performing university responsibilities under the influence of drugs or alcohol was the second factor examined. At this juncture, 22.2 percent of faculty indicated that this behaviour can result in REN while 27.2 percent indicated that it can result in HLT. The difference of -0.05 in views for these two cost consequences was not significant with p-value of .463 as presented in Table 1A. The two others were also statistically significant. In the main, the faculty responses were more of NSR (50.6%) and then HLT (27.2%). On the other hand, 40 percent of students stated that they will maintain school (MS) if their teachers perform university responsibilities under the influence of drugs or alcohol but 13.4 percent said they will instead shift school (SS). The difference between these two consequences was significant (difference = 0.29, p-value = .001). All the other differences were also significant except RS-NR (difference = -0.03, p-value = .090). On the whole, the students' responses were basically MS (40%) and then NR (23.8%). The picture here is very similar to that of plagiarizing research data.

The third factor examined was accepting sex for grades in which 17.3 percent of faculty subscribed that this unethical behaviour can result in REN while 38.3 percent indicated that it could lead to HLT. The

difference in views for these two cost consequences was significant (difference = -0.21, p-value = .003) with respect to Table 1A. It was HLT-NSR that was not statistically significant. Generally, the faculty responses were more of NSR (44.4%) and then HLT (38.3%). Students (33%) on the other hand said that they will maintain school (MS) if their teachers accept sex for grades but 17.5 percent said they will shift school (SS). The difference between these two consequences was significant (difference = 0.15, p-value = .001). Apart from MS-NR (difference = 0.02, p-value = .277) and SS-RS (difference = -0.01, p-value = .420), all the other differences were significant. In general, the students' responses were mostly MS (35.6%) and then NR (28.6%). As compared to the earlier responses in this section, the percentage of MS has been the lowest and that of NR has shot up, indicating students' dislike for accepting sex for grades though some students might have been benefitting from this behaviour.

The next factor examined was accepting money/gifts for grades. Per the results, as in Table 1C (Appendix I), 27.2 percent of faculty responded that this can result in REN whereas 29.6 percent were of the view that it could lead to HLT. The disparity in views for these two cost consequences was not significant at the 5 percent alpha level as shown in Table 1A (difference = -0.02, p-value = .736). Similarly, HLT-NSR was not significant (difference = -0.13, p-value = .073) but REN-NSR was significant (difference = -0.16, p-value = .034). By and large, the faculty responses were mostly NSR (43.2%) and then HLT (29.6%). Then again, 35.6 percent of students held that they will maintain school (MS) but 15.1 percent indicated that they will shift school (SS) if their teachers accept money/gifts for grades. The difference between these two consequences was statistically significant (difference = 0.20 approx., p-value = .001). All the others too were significant. On the whole, the students' responses were MS (35.6%) and then NR (28.6%). The trend remains unchanged.

Giving easy grades to avoid negative evaluations from students is another factor examined. The results disclosed that 28.4 percent of faculty responded this can result in reduced enrolment (REN) while 34.6 percent had the opinion that it could lead to high labour turnover (HLT). The difference (-.06) in views for these two cost consequences was not significant at the 5 percent alpha level as shown by the p-value of .398. Similarly, the differences in views regarding the other two were also not significant. Generally, the faculty responses were fairly distributed among the three responses (NSR = 37%). By way of contrast, 41.8 percent of students said that they will maintain school (MS) if their teachers give easy grades to avoid negative evaluations from students but only 11.9 percent said they will rather shift school (SS) for the same reason. The difference (0.29) between these two consequences was significant (p-value = .001). Likewise, all the other differences were significant except RS-NR (difference = 0.02 approx., p-value = .213). By and large, the students' responses were tilted towards MS (41.8%) and then I will not recommend school (NR) (24.5%). No significant changes were noted in the trend of responses under lack of professional behaviour. Meanwhile, the significant faculty values did not warrant further discussion of this factor.

The sixth factor that was examined was belittling students' comments in class. The results revealed that 30.9 percent of faculty indicated that this unethical behaviour can result in REN whereas 38.3 percent were of the view that it could lead to HLT. The difference in views for these two cost consequences was not significant at the 5 percent alpha level as shown in Table 1A (difference = -0.07, p-value = .325). Similarly, the others were also not significant. By and large, the faculty responses were mostly HLT (38.3%) and the other 30.9 percent each. On the other hand, 38.5 percent of students held that they will maintain school (MS) but 12.5 percent showed that they will shift school (SS) if their teachers belittle students' comments in class. Like all the others, the difference between these two consequences was statistically significant (difference = 0.26 approx., p-value = .001), except RS-NR (difference = -0.04, p-value = .375). Basically, the students' responses were MS (30.9%) and NR (26.8%). It appears that, students would seek ways to have academics who belittle their comments in class to be replaced as the percentages of REN and NR were close. Eventually, this factor's significance faculty values did not warrant further discussion.

Becoming sexually involved with a student in the academic's class was also examined as the seventh factor. The data revealed that 32.1 percent of accounting faculty responded that the behaviour can result in REN while 45.7 percent had the view that it could lead to HLT. The difference (-0.13) in views for these two cost consequences was not significant at the 5 percent alpha level as shown by the p-value of .777 in Table 1A. Similarly, the difference in views regarding REN and NSR was also not significant (difference = 0.09, p-value = .159). However, HLT-NSR was significant (difference = 0.23, p-value = .001). Generally, the faculty responses were tilted towards HLT (45.7%) and then REN (32.1%). In contrast, 35.5 percent of student said that they will maintain school (MS) if their teachers become sexually involved with a student in his/her class but 14.6 percent said they will rather shift school (SS) for the same reason. The difference (0.26) between these two consequences was significant (p-value = .001). Likewise, all the other differences were significant. By and large, the students' responses were tilted towards MS (35.5%) and then I will not recommend school (NR) (29.3%). That is, the stance that students would maintain school but would not recommend does not corroborate faculty's fear of bringing about high labour turnover for belittling students' comments in class.

On sexual harassment of students, 42 percent of faculty indicated that this behaviour can result in REN

while 43.2 percent indicated that it can result in HLT. The difference of -0.01 in views for these two cost consequences was not significant with p-value of .874 as in Table 1A. However, the two others were statistically significant. By and large, the faculty responses were more of HLT (43.2%) and REN (42%). On the other hand, 36.8 percent of students stated that they will maintain school (MS) if their teachers sexually harass students but 16 percent said they will instead shift school (SS). The difference between these two consequences was significant (difference = 0.20, p-value = .001). All the other differences were also significant. On the whole, the students' responses were basically MS (36.8%) and then NR (27.3%).

The ninth factor examined was misappropriation of university funds in which 32.1 percent of faculty subscribed that this unethical behaviour on the part of accounting faculty can result in REN while 44.4 percent were of the view that it could lead to HLT. The difference in views for these two cost consequences was not statistically significant (difference = -0.12, p-value = .109) with respect to Table 1A. Likewise, REN-NSR was not significant. Only HLT-NSR was significant. Generally, the faculty responses were more of HLT (44.4%) and REN (32.1%). Students (40.2%) on the other hand said that they will maintain school (MS) if their faculty misappropriate university funds but 13.5 percent said they will shift school (SS). The difference between these two consequences was significant (difference = 0.26, p-value = .001). In the same way, all the other differences were also significant. In general, the students' responses were mostly MS (40.2%) and then NR (26.6%).

Telling lies about colleagues is the tenth factor examined. The results disclosed that 19.8 percent of faculty held that this can result in reduced enrolment (REN) while 43.2 percent had the view that it could lead to high labour turnover (HLT). The difference (-0.23) in views for these two cost consequences was not significant at the 5 percent alpha level as shown by the p-value of .001. Similarly, the difference in views regarding REN and NSR was also significant. Nonetheless, HLT-NSR was not significant (difference = 0.06, p-value = .423). The faculty responses were majorly HLT (43.2%) and NSR (37%). By way of contrast, 43.2 percent of students said that they will maintain school (MS) if their teachers tell lies about their own colleagues but only 11.1 percent said they will rather shift school (SS) for the same reason. The difference (0.32) between these two consequences was significant (p-value = .001). Likewise, all the other differences were significant except RS-NR (difference = -0.01, p-value = .577). By and large, the students' responses were tilted towards MS (41.8%) and then a fair distribution among NR (23.4%) and RS (22.2%).

Similar to the above is public censure or criticism of colleagues which was examined as the eleventh factor. In this wise, the figures exposed that 18.5 percent of accounting faculty responded that the behaviour can result in REN while 44.4 percent had the view that it could lead to HLT. The difference (-0.25) in views for these two cost consequences was significant at the 5 percent alpha level as shown by the p-value of .001 as indicated in Table 1A. Similarly, the difference in views regarding REN and NSR was also significant (difference = -0.18, p-value = .009); HLT-NSR was, however, not significant (difference = 0.07, p-value = .340). Generally, the faculty responses were skewed towards HLT (44.4%) and then NSR (37%). In contrast, 41.6 percent of students said that they will maintain school (MS) if their teachers publicly censure or criticise colleagues but 11.1 percent said they will rather shift school (SS). The difference (0.30) between these two consequences was significant (p-value = .001). Likewise, all the other differences were significant with the exception of RS-NR (difference = 0.26, p-value = .233). Mostly, the students' responses were towards MS (41.6%) and then NR (24.9%). The trend here is similar to that of telling lies about colleagues.

The last but one factor studied was bullying/intimidating colleagues or retaliating against them. From the results, while 13.6 percent of accounting faculty stated that such bullying or retaliation can result in reduced enrolment (REN), 45.7 percent had the view that it could lead to high labour turnover (HLT). The difference (-0.32) in views for these two cost consequences was significant at the 5 percent alpha level as shown by the p-value of .001 in Table 1A. Similarly, the difference in views regarding REN and NSR was also significant (d = -0.27, p-value = .001). However, HLT-NSR was not significant (difference = 0.05, p-value = .523). Generally, the faculty responses were leaned towards HLT (45.7%) and then NSR (40.7%). By way of contrast, 39.2 percent of student respondents (Table 1C) said that they will maintain school (MS) if their teachers bully/intimidate colleagues or retaliate against them but 13.1 percent said they will rather shift school (SS) for it. The difference (0.26) between these two consequences was significant (p-value = .001). Likewise, all the other differences were significant. As usual, the students' responses were leaned towards MS (39.2%) and NR (26.8%).

Finally, gross disrespect for parents/students was examined as a lack of professional behaviour factor. According to 23.5 percent of faculty, this unethical behaviour can result in REN but 38.3 percent held that it can result in HLT. The difference of -0.14 in views for these two cost consequences was significant with p-value of .042 as displayed in Table 1A. REN-NSR was also significant but HLT-NSR was not significant (difference = 0.00, p-value = 1.000). Essentially, the faculty responses were more of HLT (38.3%) and NSR (38.3%). On the other hand, as 36.4 percent of students stated that they will maintain school (MS) if their teachers show gross disrespect for parents/students, 14.2 percent said they will instead shift school (SS). The difference between these two consequences was significant (difference = 0.22, p-value = .001). All the other differences were also significant. Fundamentally, the students' responses were MS (36.4%) and NR (29.3%). The inclinations did not

assume any digressions.

Over 48 percent of faculty specified that if they plagiarize research data, it can lead to negative university stakeholder relationships. This result corroborates the outcome of one such case of misconduct which "resulted in three resignations (including one faculty administrator), a dismissal, and a retirement" (Elliot et al., 2013, p. 1). Solberg (2012) adds costs that come with special monitoring of future work of the plagiarist and others in the university to the university, repayment of grant funds received from plagiarized research, probation or suspension of the plagiarist, termination of employment of the plagiarist, etc. Obviously, the relationship between the university and others such as the offenders and governmental and other funding agencies become estranged. Indeed, a third of faculty indicated that it can affect student enrolment. Most likely, faculty awareness of the cost consequences of plagiarizing research influenced their standpoint on this issue.

It is not uncommon to observe that universities have policies governing the manufacture, use and trafficking of drugs and alcohol. One university writes in Section 5.17 of its employee handbook: ". . . employees and students are absolutely prohibited from unlawful . . . use of controlled substances including alcohol and tobacco on the University premises or while conducting university business off-campus" (VVU, 2013, p. 135). Accountants are also enjoined to "avoid any action that may bring discredit to the profession" (IFAC, 2006, sec. 150.1). A combination of such provisions must have been potent enough to enable the faculty respondents in answering that performing university responsibilities under the influence of drugs or alcohol can lead to negative stakeholder relationships. This is because faculty members are a quintessence of their universities, and their actions go a long way to affect their employer's relationship with others. If the effect is negative, then the cost consequences could be serious as testified by about one-quarter of students that they will not recommend university for such behaviour.

Accepting sex for grades and accepting money/gifts for grades by academics have largely been regarded as unethical by both faculty and students (Engle & Smith, 1990; Lewellyn, 1996; Mason et al., 1990; Rezaee et al., 2001). These malevolent behaviours undoubtedly breed reputational damage (Cabral-Cardoso, 2004), and create a situation where students and other stakeholders feel ashamed by their university or its services and/or products or their role in the institution; their feelings engender mistrust and low morale (Bramble, n. d.). It was therefore probably not out of place for both faculty and students to have answered that accepting anything from students in exchange for grades potentially provokes negative stakeholder relationships.

In an earlier study, becoming sexually involved with a student (Saat et al., 2004) in the academic's class attracted 81 percent of faculty indicating that it is unethical. In the present study, about 46 percent said that it can even lead to high labour turnover with close to a third saying it can cause reduced enrolment as cost consequences. The proportion of students who would maintain university relatively went down. The responses might have been inspired by university policies such as the following:

> An employee is prohibited from having romantic relationship with or dating a student who is registered in any course or programme or is involved in any other academic activity in which the employee is responsible as an instructor, coordinator, supervisor or mentor (VVU, 2013, sec. 5.14.2 (b), p. 127).

Accordingly, a faculty member who indulges in this kind of sexual relationship, if found, could contribute to higher labour turnover following his dismissal.

The responses seem to suggest that it is not much of a problem when students offer sex for grades but the reverse is the case when faculty rather harass students sexually or ask for sex. The picture is clearer when the responses here are compared with those of accepting sex for grades which was discussed earlier on. The results appear to portray that accepting sex for grades does not cause much of reduced enrolment and high labour turnover but sexual harassment of students much brings about these two cost consequences.

Perhaps faculty are very much aware of the personal consequences of misappropriating university funds (Wile, 2013) as well as the effect such behaviour could have on their students though students appeared not to bother much with such a behaviour.

Much expectedly, telling lies by faculty about their colleagues (Richards-Gustafson, 2013) will most likely increase high labour turnover and create negative relationships with stakeholders though students seemed not to be hot and bothered much about their cost consequences to their universities. They would still maintain their schools but would not recommend them to would-be students.

Publicly censuring or criticizing colleagues (Wile, 2013) as well as making "disparaging references or unsubstantiated comparisons to the work of others" (IFAC, 2006, sec. 150.2 (b)) are forms of bullying/intimidating colleagues or retaliating against them. Frightening or cheating colleagues or entertaining the vicious cycle of retaliation usually creates two bitter co-workers. Unfortunately, these are rarely addressed by university policies. The realization of this must have influenced a near-split of faculty responses between high labour turnover (45.7%) and negative stakeholder relationships (40.7%) as cost consequences. This may well be so because if people discover that a university which should know better is not able to protect its weaker or subordinate members, the tendency might as well be to find a better place to go, thereby creating higher labour

turnover and estranged relationship. These apart, students who might suffer from the outcome from such behaviour among their faculty may also advise themselves, as revealed by their responses. The implication, as suggested by the results, is that as hurt faculty leave the institutions and probably make known their dissatisfaction to other stakeholders, students probably for fear for their future would maintain the status quo.

Finally, gross disrespect for parents/students ultimately implies outright disregard for the totality of a university's customer base. Such a faculty who habitually does this obviously would not want to continue his service in the institution. As such, it was expected that faculty significantly believed that this billingsgate can cause a university its reputation. Though, in their part, students would maintain school, they would not want to recommend.

All in all, the results show that only two of the thirteen lack of professional behaviour variables have been eliminated because of their insignificant impact on the elements of the dependent variable. They were: giving of easy grades to avoid negative evaluations from students, and belittling students' comments in class. Figure 1 pictorially captures the results.

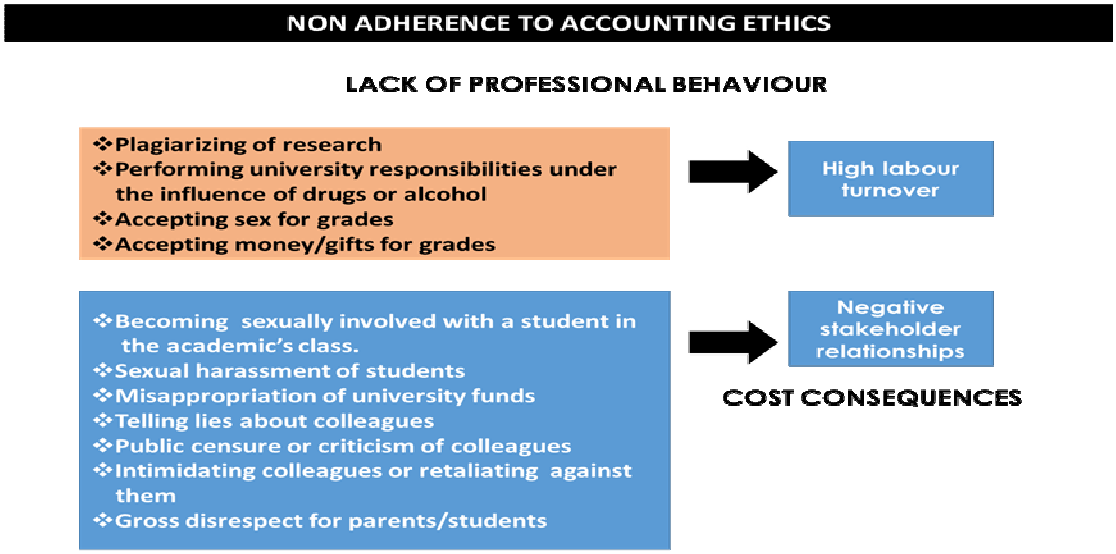

Figure 1. Cost consequences of lack of professional behaviour
Source. Researchers' model.

In Figure 1, the first cluster of independent variables, per the results, can cause negative stakeholder relationships probably because of their ability to create institutional defamation. The second group, which involves sinister treatment of persons and the employing institution, could be a foreboding sign to the employer since faculty considered the items there to cause high labour turnover as a result of loss of reputation or goodwill.

4.1 Testing of significance impact of lack of professional behaviour on loss of reputation

H_0: Loss of reputation is not significantly impacted by lack of professional behavior of accounting academics.

Table 2. Hypothesis testing on lack of professional behaviour with ANOVA

Loss of reputation	F	Probability	Significance level: > or .05	Decision
HLT	89.564	.082	>	Do not reject
NSR	143.479	.065	>	Do not reject

Source: Extraction from Appendix II

With respect to Appendix III, the critical value of F (df1 = 1; df2 = 6; = .05) = 5.9874. Conspicuously, the computed F values in Table 2 are greater than the critical value, and so the impact of lack of professional behaviour on loss of reputation is not significantly different among the latter's elements. As could be observed from Table 4.22, the corresponding probabilities p(.082; .065) also confirm that the impact among the elements of increased recruitment and legal costs is not statistically significant. As a consequence, the null hypothesis was retained.

Table 2 shows the acceptance of the hypothesis which states that loss of reputation is not significantly impacted by lack of professional behaviour of accounting academics. While the literature indicates that lack of professional behaviour breeds reputational and image damage (Chandler, 2005; Waldman, n. d.), blacklisting of the institution (International Finance Corporation, 2014), and exclusion of some individuals from the institution's activities (WSU, n. d.) among others, it is not emphatic as to the level of significance of the impact.

Of course, the relationship between the two variables is alluded to as stated by Chandler (2005) that lack of professional behaviour betrays customer or client trust. Indeed, Evans (2012) wrote that a study report by Essex University has suggested that such resultant estranged relationships can cause an erosion of trust which eventually can have economic and social cost consequences.

In sum, the results indicate that the impact of lack of professional behaviour on universities' loss of reputation is not severe.

4.2 Costs of reduced enrolment for lack of professional behaviour

In this section, we attempted to determine the potential costs of REN as a consequence of lack of professional behavior with the help of the cross-tabulation percentages and our assumptions. 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 x 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 x $2,000; that is, if the fees ($2,000) remained unchanged.

It is worth noting that, the deciphering of the data in Tables 3 below 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 below:

Table 3. Potential costs of reduced enrolment as a consequence of lack of professional behaviour

a	***b***	***c***	***d***	***e***
Lack of professional behaviour factors	Percentage of Students Who Will Shift School	Revenue Loss on Present Enrolment of 757 Students $	Percentage of Students Who Will Not Re-commend School	Future Revenue Loss on 200 Students to be enrolled $
Plagiarizing of research	13.4	202,876	23.7	94,800
Performing university responsibilities under the influence of drugs or alcohol	13.4	202,876	23.8	95,200
Accepting sex for grades	17.5	264,950	30.4	121,600
Accepting money/gifts for grades	15.1	228,614	28.6	114,400
Giving easy grades to avoid negative evaluations from students.	11.9	180,166	24.5	98,000
Belittling students' comments in class.	12.5	189,250	26.8	107,200
Becoming sexually involved with a student in the academic's class	14.6	221,044	29.3	117,200
Sexual harassment of students	16.0	242,240	27.3	109,200
Misappropriation of university funds	13.5	204,390	26.6	106,400
Telling lies about colleagues	11.2	169,568	23.4	93,600
Public censure or criticism of colleagues	11.1	168,054	24.9	99,600
Bullying/intimidating colleagues or retaliating against them	13.1	198,334	26.8	107,200
Gross disrespect for parents/students	14.2	214,988	29.3	117,200
TOTALS		**2,687,350**		**1,381,600**

Source: Researchers' computations

Table 3 displays the costs on all thirteen factors that were examined under lack of professional behaviour. Obviously, the costs here are relatively huge, underscoring respondents' higher detestation for the studied behaviours. Continuing students shifting school would cost $202,876 while loss of new students would cost $94,800. For performing university responsibilities under the influence of drugs or alcohol, it would cost $202,876 and $95,200 in that order. Corresponding totals for the two scenarios would be monstrous $2,687,350 and $1,381,600.

Stakeholders of universities usually, in one way or the other, contribute to the welfare of such institutions. Workers, students, alumni, donors, government, parents and guardians, and the general public are the common stakeholders of universities. Such stakeholders contribute because of their relationships with the institutions. As such, those benefits that the universities enjoy from the stakeholders would most likely be reduced or curtailed if their relationship with the university becomes estranged by the unethical behaviours of its faculty members. The university, in the event of experiencing negative stakeholder relationships (NSR), will incur the cost of providing the benefits that would have come from the stakeholders.

5. Conclusions and Policy Implications

While loss of reputation is not significantly impacted by lack of professional behaviour of accounting academics, higher labour turnover and negative stakeholder relationships with the employing universities could result in appreciable proportions. Moreover, in a country where private universities are almost completely financed through fees paid by students, no such institution can afford to lose the whopping amount of fees that could be lost through reduced enrolment alone as a result of their accounting academics' non-concurrence to the fundamental principle of professional behaviour. Apparently, universities and their business schools and the accounting profession should act in concert to provide very potent incentives and deterrents to ensure near-perfect concurrence to this crucial principle.

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Appendix I

Table 1A. Differences between proportions among cost consequences for lack of professional behaviour—faculty

	REN-HLT		REN-NSR		HLT-NSR	
	d	***p-v***	***d***	***p-v***	***d***	***p-v***
Plagiarizing of research	.14	.032	-.14	.056	-.29	.000
Performing university responsibilities under the influence of drugs or alcohol	-.05	.463	-.28	.000	-.23	.002
Accepting sex for grades	-.21	.003	-.27	.000	-.06	.433
Accepting money/gifts for grades	-.02	.736	-.16	.034	-.13	.073
Giving easy grades to avoid negative evaluations from students.	-.06	.398	-.08	.246	-.02	.751
Belittling students' comments in class.	-.07	.325	0	1.00	.07	.325
Becoming sexually involved with a student in the academic's class	-.13	.777	.09	.159	.23	.001
Sexual harassment of students	-.01	.878	.27	.001	.28	.001
Misappropriation of university funds	-.12	.109	.08	.224	.20	.005
Telling lies about colleagues	-.23	.001	-.17	.015	.06	.423
Public censure or criticism of colleagues	-.25	.000	-.18	.009	.07	.340
Bullying/intimidating colleagues or retaliating against them	-.32	.000	-.27	.001	.05	.523
Gross disrespect for parents/students	-.14	.042	-.14	.042	.00	1.000

d = Difference in percentage p-v = p-value REN = Reduced enrolment HLT = High labour turnover NSR = Negative stakeholder relationships

Source: Computed from field data

Table 1B. Differences between proportions among cost consequences for lack of professional behavior - Students

	MS-SS		MS-RS		MS-NR		SS-RS		SS-NR		RS-NR	
Lack of prof. behavior factors	***d***	***p-v***	***d***	***p-v***	***d***	***p-v***	***d***	***p-v***	***d***	***p-v***	***d***	***p-v***
Plagiarizing of research	.29	.000	.22	.000	.18	.000	-.06	.000	-.10	.000	-.03	.090
Performing university responsibilities under the influence of drugs or alcohol	.26	.000	.17	.000	.16	.000	-.09	.000	-.10	.000	-.01	.612
Accepting sex for grades	.15	.000	.13	.000	.02	.277	-.01	.420	-.12	.000	-.11	.000
Accepting money/gifts for grades	.20	.000	.14	.000	.07	.003	-.05	.004	-.13	.000	-.07	.000
Giving easy grades to avoid neg-ative evaluations from students.	.29	.000	.2	.000	.17	.000	.09	.000	-.12	.000	.02	.213
Belittling students' comments in class.	.26	.000	.16	.000	.11	.000	-.09	.000	-.14	.000	-04	.375
Becoming sexually involved with a student in the academic's class	.26	.000	.15	.000	.06	.010	-.05	.002	-.14	.000	-.08	.000
Sexual harassment of students	.20	.000	.16	.000	.09	.000	-.03	.048	-.11	.000	-.07	.000
Misappropriation of university funds	.26	.000	.20	.000	.13	.000	-.06	.001	-.13	.000	-.06	.001
Telling lies about colleagues	.32	.000	.21	.000	.19	.000	-.11	.000	-.12	.000	-.01	.577
Public censure or criticism of colleagues	.30	.000	.19	.000	.16	.000	-.11	.000	-.13	.000	.26	.233
Bullying/intimidating colleagues or retaliating against them	.26	.000	.18	.000	.12	.000	-.07	.000	-.13	.000	-.05	.007
Gross disrespect for parents/students	.22	.000	.16	.000	.07	.003	-.05	.002	-.15	.000	-.09	.000

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 percentage table for table 1 (a & b) from cross-tabulations—Faculty and students

Lack of professional behavior factors	REN	HLT	NSR	MS	SS	RS	NR
Plagiarizing of research	33.3	18.5	48.1	42.6	13.4	20.2	23.7
Performing university responsibilities under the influence of drugs or alcohol	22.2	27.2	50.6	40.0	13.4	22.7	23.8
Accepting sex for grades	17.3	38.3	44.4	33.0	17.5	19.1	30.4
Accepting money/gifts for grades	27.2	29.6	43.2	35.6	15.1	20.7	28.6
Giving easy grades to avoid negative evaluations from students.	28.4	34.6	37.0	41.8	11.9	21.8	24.5
Belittling students' comments in class.	30.9	38.3	30.9	38.5	12.5	22.2	26.8
Becoming sexually involved with a student in the academic's class	32.1	45.7	22.2	35.5	14.6	20.5	29.3
Sexual harassment of students	42.0	43.2	14.8	36.8	16.0	19.9	27.3
Misappropriation of university funds	32.1	44.4	23.5	40.2	13.5	19.7	26.6
Telling lies about colleagues	19.8	43.2	37.0	43.2	11.2	22.2	23.4
Public censure or criticism of colleagues	18.5	44.4	37.0	41.6	11.1	22.3	24.9
Bullying/intimidating colleagues or retaliating against them	13.6	45.7	40.7	39.2	13.1	20.9	26.8
Gross disrespect for parents/students	23.5	38.3	38.3	36.4	14.2	20.1	29.3

MS = I will maintain school; SS = I will shift school; RS = I will recommend school; NR = I will not recommend school
REN to NSR are for faculty; MS to NR for students

Appendix II

ANOVA Results

		Sum of Squares	df	Mean Square	F	Sig.
HLT	Between Groups	832.495	11	75.681	89.564	.082
	Within Groups	.845	1	.845		
	Total	833.340	12			
NSR	Between Groups	1333.638	11	121.240	143.479	.065
	Within Groups	.845	1	.845		
	Total	1334.483	12			

Appendix III

ANOVA F-DISTRIBUTION

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
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	6.9443	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