

Gender and Ethical Behaviour of Accounting Students: An Empirical Evidence of University of Cape Coast

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Abstract

This study examined the difference between gender and ethical behaviour of accounting students. The study covered University of Cape Coast level 400 accounting students. Descriptive survey was employed to achieve the objective of the study. Stratified and simple random sampling technique was used to sample 200 respondents for the study. Descriptive and inferential statistics were employed. It was revealed that ethical beliefs of the respondents were influenced mainly by their 'Religion'. Additionally, this present study found no significant difference in mean in the ethical sensitivity of male and female accounting students. Furthermore, the outcome of the study conducted on gender and ethical behaviour revealed that, male accounting students behaves more ethical than their female counterpart though female accounting students showed higher intentions in behaving ethically. From the findings it is recommended that conscious effort should be made by lecturers to sensitise and enlighten the students on the importance of making ethical decision even when not back by law to do so, for ethics goes beyond legal actions. Secondly, ethics must not only be taught but lived by the lecturers. This is because some of the respondents did state that the lifestyle of their teachers and lecturers influence their ethical beliefs. Thirdly, managements and policymakers should establish accounting ethics as a standalone course; this will help improve the ethical behaviour of the students.

Keywords: Accounting, Accounting Students, Ethics, Ethical Behaviour, Ethical Sensitivity, Gender

1.0 Introduction

Accounting is grounded on mandated rules and measures. Rules and procedures (laws) exist for every facet of the accounting and audit fields. The integrity, reliability and veracity of accounting data are dependent on those rules and procedures being strictly adhered to. These rules and procedures are maintained to halt or prevent opportunities that may exist for strife, fraud, and error (Nazli & Mohd, 2015).

Regardless of the many regulations there are infrequent incidents that surprise the accounting arena and the world in general. For instance, the recent corporate scandals such as the Enron (2001) and WorldCom (2003) collapses brought the significance of ethical behaviour in the business atmosphere to a new height of awareness and augmented the number of research studies in ethical decision making. These indignities may perhaps not have ensued without slackness and some help from questionable accounting ethics (O'Fallon & Butterfield, 2005; O'Leary & Pangemanan, 2007).

For society to reinstate trust and credibility to the investment information marketplace, it must insure the integrity of accounting professionals. One way to impact the moral fabric and integrity of accounting professionals is by raising their ethical sensitivity and behaviour whiles they are students (Saat, Porter & Woodbine, 2010). Ethical sensitivity, an individual's capacity to recognize that a situation has ethical content when it is encountered (Shaub, 1994), is a necessary antecedent to an individual's consideration of a situation from an ethical perspective (Myry & Helkama, 2002), whiles ethical behaviour is to fathom organisational and situational contexts, and to sharpen one's ethical competence in translating knowledge and sensitivity into behaviour (IFAC, 2005).

Although basic values are likely formed by the time students enter undergraduate business programs, business ethics are specifically acquired by formal classroom education, observation of business practices, and informal education-related experiences (Bloodgood, Turnley, & Mudrack, 2010). By studying the ethics attitudes of present undergraduate accounting students, it may be possible to predict the future ethical behaviour of professional accountants (business and political leaders) and possibly even affect that behaviour through appropriate ethics education. Generally, the established purpose of teaching ethics is to augment awareness of ethical dilemmas that are possible to come to pass in a professional environment, and to afford students with some tools for evaluating and solving these dilemmas (Holmes et al., 2012).

In the accounting malfeasances which occurred in Enron, Arthur Andersen, WorldCom, Tyco and other companies, a common happening can be establish. All these companies collapsed due to mostly the misconduct of accounting practice (Uyar, Kuzey, Güngörmüs & Alas, 2015). These big companies which collapsed as a result of unethical behaviour on the part of their management were having majority of them being male, especially their Chief Finance Officers and Chief Accounting Officers (Broadbent, 2016). The question to ask is, will the ethical behaviour of accountants be enhanced if more females are introduced into the accounting profession.

Feminist psychologists, citing sex-role socialisation theory, generally argue that women have higher

moral standards or parade greater concern about the consequences of their actions on others when responding to ethical dilemmas (Lorenco, Sappleton & Cheng, 2015). While many studies have found women to act more ethical than men, others have uncovered no significant gender differences (thus inconsistent in the findings). Also majority of works done on gender and ethics were done in Asia, Europe and America and little have been done in Africa especially Ghana where culture differences may posit women differently in behaviour.

This research therefore seeks to examine the difference between gender and ethical behaviour of undergraduate accounting students in University of Cape Coast (UCC), Ghana to fill this gap. Specifically the research seeks to; investigate factors that determine male and female accounting students general ethical beliefs, assess the difference between gender and ethical sensitivity of accounting students and finally to examine the difference between gender and ethical behaviour of accounting students in UCC.

To achieve these research objectives the study pursues to answer the following questions: what factors determine the ethical beliefs of male and female accounting students in UCC? Is there difference between gender and ethical sensitivity of accounting students in UCC? And does difference exist between gender and ethical behaviour of accounting students in UCC?

2.0 Literature Review

The theory of moral development proposed by Kohlberg (1973, 1981) underpines this study. The theory constitutes an adaptation of a psychological theory originally conceived by the Swiss psychologist Jean Piaget (1932). The theory consists of six identifiable developmental stages that moral reasoning holds, which is the basis for ethical behaviour. Each stage of the six stages is more adequate at responding to moral dilemmas than its predecessor. That is, there is a relationship between moral reasoning and moral behaviour of individuals, however; an individual who falls within a preceding stage of any of the stages will behave more ethically than the above stages. The theory presumes that in the dearth of moral principles or regulation, individuals may engage in unethical behaviour. The theory also established that reasoning and morality improve through constructive phases and that moral development was principally concerned with justice, and this will continue throughout the individual's lifetime. According to this theory, an individual encounters stages in reasoning process in which he will morally develop.

The theory established also that age and gender are expected to influence the development process differently, with older people assumed to have higher morality and ethical values; therefore, they will be morally inclined than younger people. Females are expected to mature earlier than males, implying that to an assured age, women would be stricter than men when confronted with ethical dilemmas. In addition, the stages of moral development of an individual may also be affected by educational level, and knowledge and skills the individual acquires and possesses. In this perspective, exposure to ethics course (in accounting), working experience and professional qualifications may affect moral decisions. As these issues vary from one individual to another, their impact on an individual's capability to make ethical decisions may also fluctuate.

2.1 Factors that determine ethical beliefs

Expectations from societies can affect the behaviours of males and females, these customs or standards influence how one functions within their own society by impacting the choices election of certain behaviours (Yager & Rotheram-Borus, 2000). Time-management decisions of university students were extensively related to the cultural role expectations. Males exhausted more time in study-related activities and females spent more time in home management activities (Kang, 2002).

Wood and Eagly (2002), assessed theories of biological and social impacters of male and female development, especially centering on the economic and social makeup of societies, which would eventually have an effect on orientation to problem-solving and decision making skills and abilities. Moral reasoning and training also affects ethical decisions by making available insight on the rewards and chastisements of the societal rules and has been investigated by gender differentiation (Turner, Barling, Epitropaki, Butcher & Milner, 2002).

Barriga, Morrison, Liao and Gibbs (2001), investigated gender incongruity in antisocial behaviours (that which harms others) in American college students. Females possessed higher levels of moral self-relevance and less use of self-serving cognitive distortion, which was thought to diminish the probability of females to employ in antisocial behaviour. The multi-dimensionality of issues ultimately influencing ethical decisions has received additional investigation within samples of the general college populations due to the general attention in the ethical patterning of the will decision makers in the workplace. Knotts, Lopez and Mesak (2000), posited that ethical judgments were considerably influenced by gender, academic major and religious commitment while age and religious affiliation were not significant. Similarly, Gerdeman (2000) harmonised that personal traits influencing the ethical decision making process of individuals is well articulated in ethics literature (Ford & Woodrow, 1994; Perryer & Jordan, 2002; O' Fallon & Butterfield, 2005).

Also, the work of Wilborn, Brymer and Schmidgall (2005), using 15 factors to investigate the factors influencing students' ethical beliefs found that the male and female students gave several factors in a similar

rating. Both groups of students indicated that 'Parents' and 'Close Friends' had the most influence on their beliefs. On the five-point scale, 'Parents' were weighted between strong and very strong by male students (4.20) and female students (4.15), which was the only influence factor rated over 4.0 by both groups. Women and men rated the factor 'Close Friends' second at 3.70 and 3.61 respectively, which is a moderate to strong influence in their ethical beliefs. Interestingly, both male and female students responded that 'Business Management Courses' had more influence than 'Family Other Than Parents' on their beliefs. Men and women both rated 'Business Management Courses' third at 3.35 and 3.22. The top five rankings of both groups revealed the exact same priority for men and women alike. The last two factors that least affects their ethical beliefs were Religion and Religious institution/Clergy

2.2 Gender and Ethical Sensitivity

Individuals differ in their skill to make out situations as involving ethical issues. They may be less reactive to a situation because of complexity to recognize their role or they fall short to distinguish or interpret a situation as a result of an absence of sensitivity to others' needs and welfare (Chan & Leung, 2006).

As a result of this, many research studies have been conducted to examine the difference between ethical sensitivity of male and female accounting students and professional accountants and varied results have emerged. Taylor (2013), assessed ethics training for accountants: does it add up?, a quantitative, quasi-experimental design was applied to the fourth-year accounting students in the internal auditing, cost and management accounting and financial information systems programs offered at a higher education institution in South Africa.

The study assessed the students' ethical sensitivity by means of a questionnaire which was propounded by (Shaub, 1989); and used by (Chan & Leung, 2006).

In the studies it was found that from the pre- to the post-test, participants improved to identify almost one among the three issues successfully on average. The maximum number of correctly identified issues also improved from 2 to 3 issues during the post-test. This finding is an indication that when one is exposed to ethics course or education, the sensitisation of the fellow in noticing ethical dilemmas increases.

Also, gender was not found to be statistically significant (0.546, $p > 0.05$) in influencing ethical sensitivity. From a practical perspective, the difference in means between males (0.45) and females (0.63) was small. This trivial variance in ethical sensitivity improvements between genders was also established in the effect size of 0.1, representing a weak effect. Researchers such as Sweeney and Costello (2009), Owoso (2002), Shaub (1989) and Rest (1983), could also not find any significant association or difference between gender and ethical sensitivity.

Furthermore, Chan and Leung (2006) in the work effects of accounting students' ethical reasoning and personal factors on their ethical sensitivity used a self-administered questionnaire to gather responses from a sample of 156 accounting undergraduate students. In investigating the ethical sensitivity of accounting students and the personal factors on their ethical sensitivity of which gender was one of the personal factors, their findings concur with Taylor (2013) that gender is not found to be significantly associated with accounting students' ability to identify ethical matters in a professional scenario. Female and male accounting students here react similarly to ethically sensitive circumstances in a professional context.

However, Gammie and Gammie (2009), assessing the moral awareness of future accounting and business professionals, had a different findings. Two research instruments were used to gather data about moral awareness and ethical intention of undergraduate accountancy degree from a sample size of 51 students located within a business school of a British university. Questionnaires were used as research instruments to gather data in respect of moral awareness and intention. The value statements contained in the questionnaire epitomized a diversity of conditions that could be faced within organisations and are well-known examples of issues that befall in the working environment.

The result reveals that based on the average score for the value-based statements there was a statistically substantial difference dependent on gender. This was also manifest for five out of the fifteen individual value-based statements, specifically "padding an expense account by 10 per cent, either giving or receiving gift/favours in exchange for preferential treatment, taking longer than needed to do a work and claiming recognition for someone else's work". In every single instance, the female students exhibited a higher level of moral mindfulness than their male colleagues. Interestingly, three of these statements were allied to "getting ahead" (two preferential treatment statements and the statement related to claiming for someone else's work).

2.3 Gender and Ethical Behaviour

Women and men are said to be at variance in their ethical behaviours, values and attitudes, this is considered to be the result of sex-role socialisation. Sex-role socialisation is the approach in which young girls and boys are trained for different occupational roles. Females are taught the expressive skills considered essential for

motherhood and wifely duties—qualities such as care for others, nurturance and risk aversion, while males become accustomed to the necessities of instrumental labour, putting up traits of competitiveness, self-reliance, dominance and stoicism (Blau, Ferber & Winkler, 2006; Holmes, 2007). As children and adolescents, individuals are socialised in ways that meet the stereotype that fits their biological sex. The primary agents of socialisation are parents—especially mothers—and the process is emphasised all the way through adulthood by the media and in education and work.

Sex-role socialization has been used by many scholars as the theoretical view on which to carry out empirical research into disparity in sex and ethics. From an occupational theory perspective; scholars predict that under similar occupational situations, both sexes will exhibit the same ethical stances.

It is suggested that gender differences exist because the ethical perspectives held by both sexes are different and therefore ethical attitudes and behaviours differ (Stedham, Yamamura & Beekun, 2007; Bampton & Maclagan, 2009; Eweje & Brunton, 2010). According to Gilligan (1993), women tend to judge based on an ‘ethics of care’ that looks into relationships, caring and compassion. Bampton and Maclagan (2009) noted that care relates to those close to oneself and also concern for a wider range of potential beneficiaries. Men are more likely to judge ethical dilemma based on ‘justice-based’ or ‘rule-based’ reasoning process. However, as noted in Bampton and Maclagan (2009, p. 185), there is male tendency to “rationalize” the moral justification for actions to suit self (or corporate) interest. Thus, for example, utilitarian considerations, shareholders interest, may be invoked to render acceptable corporate conduct of which most decent people would disapprove.

The topic of gender differences in ethics has been widely studied, and not just in the business and management literature. The findings have been inconsistent. On the one hand, there are studies that have revealed that men have a greater propensity towards unethical behaviour than women (Dawson, 1997; Glover, Bumpus, Sharp & Munchus, 2002; Albaum & Peterson, 2006). Others have found no differences between male and female subjects in terms of ethical behaviour (Jaffee & Hyde, 2000; Mujtaba & Sims, 2006; Sims, 2002).

O’Fallon and Butterfield (2005), in a more recent meta-analysis of business ethics studies from 1996 to 2003, suggests that no differences are more often found between males and females; however, where there are differences, females tend to be more ethical than males. Empirical studies of samples of business students have generally concluded that female business students are more ethical than male business students. For example, Glover, Bumpus, Sharp, and Munchus (2002) studied 367 business undergraduate students and found that women made more ethical choices than men. Chai, Lung and Ramly’s (2009) study of 544 business undergraduates also found that women are more ethical in their studies. Lämsä, Vehkaperä, Puttonen and Pesonen (2008), found that female students tend to adopt stakeholder values which place more weight on corporate ethical, environmental and social duties than their male colleagues.

Furthermore, in the accounting discipline as an aspect of business, Radke (2000) conducted a study on the effects of gender and setting on accountants’ ethically sensitive decisions. Though the study, explores whether gender affects ethical sensitive decisions of professional accountants rather than accounting students as the current study seeks to establish; his findings, using data from 51 active accountants from both public accounting and private industry generally support the results of previous studies that found no differences in the ethical sensitive decisions of women and men.

Specifically, nearly one third of the ethically sensitive situations show significant differences in responses by gender, and two of the eight variances among personal and business responses were considerably different between women and men. Consistent with the structural approach, these results support the contention that responses to ethically sensitive situations of a personal and business nature were quite similar for women and men. This implies that women and men both inherently possess similar ethical values and react to the demands and rewards of the workplace in a similar manner, which contradicts the speculation of previous studies that the ethical judgment making of organisations maybe heightened as more women enter the business field (Ameen, Guffey & McMillan, 1996).

A recent study by Anum and Ghazali (2015), also concur with the fact established that gender has no influence on ethical behaviour of accounting students.

The finding of the study of Holmes, Marriott and Randal (2012), one ethics and experiments in accounting was contradictory to the findings above. A total of 630 undergraduate Commerce students at a university in New Zealand completed a questionnaire on behaviour towards the tax system. The students subsequently partook in a simulation test necessitating responses to hypothetical tax evasion decisions. Questionnaire responses, which captured intended behaviour, were compared with actual behaviour in the experiments. The study finds female students demonstrate more ethical replies in their behaviour than male students. In disparity to extant literature, it finds a positive relationship between students demonstrating a fondness for compliant behaviour in the questionnaire, and behaviour in the experiment.

This goes ahead to support the use of Defining Issues Tests (or similar instruments that capture moral development intentions) in ethics research, and challenges recent studies that find a gap between intended and actual behaviour. Other studies that have revealed that female accounting students or professionals are more

ethical than their male counterparts includes (Davidson, Douglas & Schwartz, 2000; Valentine, Godkin & Rittenburg, 2009; Suryaningrum, Hastuti & Suhartini, 2013).

Moreover, Saat, Porter and Woodbine (2010), also had a different finding. In their study the effect of ethics courses on the ethical judgement-making ability of Malaysian accounting students, found that students who attended an ethics course improved significantly in their ethical judgement-making ability compared to students who did not attend the course. Male students benefit more from attending an ethics course compared to their female colleagues. Third-year accounting students from six Malaysian universities participated in a pre- and post-ethics course study. The sample consisted of four universities which provide an ethics course (experiment group) and two universities which do not provide an ethics course (control group). Rest's Defining Issues Test instrument was employed and the p-score was calculated. Univariate tests were used to compare levels of ethical judgement-making ability.

Kennedy and Kray (2013), further posited women implicitly associate business with immorality more than men.

2.4 Conceptual Framework

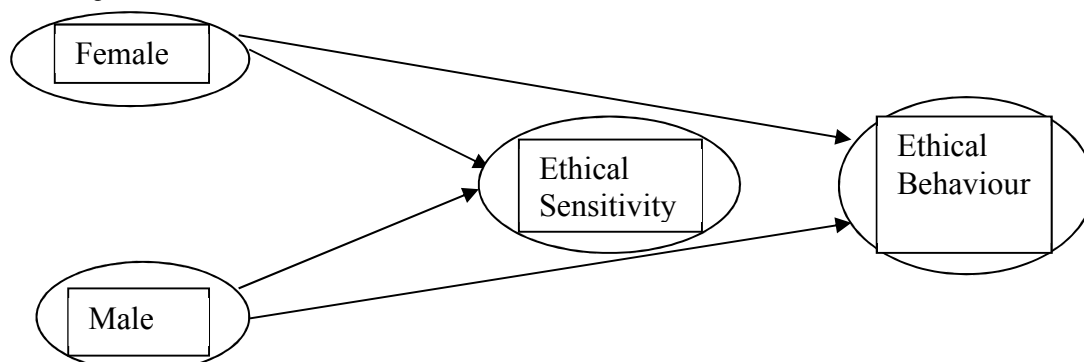


Figure 1: Relationship between independent and dependent variables as theorized in this study.

Source: Author's Construct

The model illustrates what this study intends to explore and that is the difference between gender and ethical sensitivity as well as gender and ethical behaviour. The straight lines indicate the direct relationship that gender may have on ethical sensitivity and ethical behaviour. The independent variable is male and female accounting students. Whiles the dependent variables include ethical sensitivity and ethical behaviour. The ethical sensitivity domain consists of the ability of a person to recognise ethical issues when faced with ethical dilemma, where as that of the domain of ethical behaviour is the decision an individual makes when faced with ethical dilemma after recognising the ethical issue. The research model tends to examine the difference between gender in the model of ethical sensitivity and ethical behaviour.

3.0 Methodology

For the purpose of this study, descriptive survey was used to obtain a picture of factors that influences ethical beliefs, the ethical sensitivity and the ethical behaviour of the students with view to improving their ethical decision making while they go out as future accountants. The study used quantitative approach. The population of the study consisted of all level 400 undergraduate accounting students in UCC who are presumed to have taken 80–120 credit hour courses in accounting. The total number of the population is 390 students (UCC Division of Academic Affairs, 2016). Only level 400 students were chosen for the reason that they have covered ethical courses both in business ethics and accounting ethics which presumably, will aid their ethical sensitivity and ethical decision making.

The respondents were sampled by the use of both stratified and simple random sampling technique in this study. Using Krejcie and Morgan, (1970) sample size determination table; 200 students were selected to answer the questionnaires. The study used equal representation of gender, thus 100 male accounting students and 100 female accounting students. The respondents were grouped into strata of male and female students and the lottery type of simple random sampling method was used in selecting 100 female and male from each group.

The instrument used for collecting data in the study was a questionnaire. Questionnaire was selected for the reason that it is a self-report way of assessing respondents which gives assurances of confidentiality and therefore more likely to extract truthful response with regard to the information required from the respondents.

The questionnaire was structured such as to elicit the required information from respondents based on the specific research objective and research question. The questionnaire consists of three parts. The first part sought to investigate the demography of the respondents. The second part examined the ethical sensitivity of the respondents using the ethical sensitivity instrument developed by Shaub (1989) and used by (Shaub, 1989;

Shaub et al., 1993; Chan & Leung, 2006 and Taylor, 2006). This instrument included a scenario in which three ethical issues are entrenched. Students were asked to identify per their individual expressions, the ethical issues they considered to be important in the scenario (with the correct identification of the ethical issue scoring one mark). This data collection method is promoted in the work of Clarkeburn (2002), who stressed that ethical sensitivity measures should include the spontaneous recognition of ethical issues in unstructured scenarios.

The last part sought to assess the ethical behaviour of the respondents using the vignette and tax resistant scale developed and used by Holmes et al. (2012). In the exercise to assessing the ethical behaviour of students, participants were provided with information on income, tax rates, and penalties for non-compliance to aid their decision making. The experiment comprised of two measures to gather information on ethical standards: Questions to identify perceptions and attitudes towards tax evasion. Out of the 15 questions used by Holmes et al. (2012), only 7 of them (7, 9, 10, 11, 12, 13 and 14) were particularly of essence to this study because they extract information on individual behaviour, rather than capturing individual perceptions and therefore were adopted.

Also, a question on tax simulation experiment, providing students with hypothetical tax evasion decision was used to examine the actual ethical behaviour of the respondents (vignette question on the same section).

The questionnaire was made up of both closed ended and opened ended scale.

5. Conclusion

The following conclusions were drawn from the findings when the three questions were tested:

Firstly, the study found that the general ethical beliefs of the respondents were influenced mainly by their 'Religion' (which was categorised under the formal way of acquiring ethics education) which recorded a frequency of 187 representing 93.5 percent and not through Parents, Relatives and Friends which fell under the informal system. This could be as results of the fact that, throughout the growing life of an individual majority of their early childhood to youthful life is spent in formal educational settings such as Classrooms, Churches and Mosques which greatly imparts their ethical beliefs.

Additionally, as found by other studies, this present study found no significant difference in mean in the ethical sensitivity of male and female accounting students. The average value of level of ethical sensitivity of female accounting students in UCC is ($M=1.22$, $SD=.705$, $N=200$, $t=1.473$, $p=0.142$) and the average value of ethical sensitivity of male accounting students is ($M=1.06$, $SD=.827$, $N=200$). Though female accounting students recorded the highest mean as compared to their colleague male students, a further inferential statistics run shows that the difference is not significant. This brings to light therefore that, there is significantly no difference in male and female students' ability to identify ethical issues when encountered this could be as a results of the limited time (credit hours) used in studying accounting ethics in UCC by accounting students. Also, the one Lecturer to too many students method of imparting knowledge into students may be a factor.

Furthermore, the outcome of the study conducted on gender and ethical behaviour was conducted using both intended ethical behaviour and actual ethical behaviour test. The results of the intended ethical behaviour test (DIT) shows that female accounting students in UCC have higher intension to behaving ethically than their male counter. Averagely, the value of level of intended ethical behaviour of male accounting students ($M=2.93$, $SD=0.476$, $N=200$,) and the average value of intended ethical behaviour of female accounting students ($M=3.11$, $SD=0.386$, $N=200$, $t=2.927$, $p=.004$) shows that there is a significant difference between male and female accounting students' intended ethical behaviour.

However when the actual ethical behaviour test was conducted, the results shows that their intentions were not the same as their actual behaviour in terms of ethics (where it matters most). The findings revealed that averagely, the actual ethical behaviour of male accounting students ($M=2.91$, $SD=.351$, $N=200$, $t=3.47$, $p=.001$) is higher in mean than that of the female accounting students ($M=2.61$, $SD=.790$, $N=200$). This means that averagely, male accounting students behave ethically or make ethical decision than their female counterpart. Though theories and majority of previous studies says order wise, Gammie et al (2003), stated that accountants, irrespective of their biological gender are either masculine or androgynous and are thus less likely to display female traits and attributes which are greater signs to behaving ethical.

The variations in the results between intended and actual behaviour may be as a result of the ignorance on the part of the respondents on what the items in the questionnaire where being used to measure. Also, responses may have been given to assume the position of ethically conscious students on the part of the female students but when actually confronted with an ethical dilemma, ethical behaviour was compromised.

This therefore adds to already established findings that there is a difference between intended behaviour and actual behaviour of individuals when it comes to ethics therefore the DIT test should not be used as the only test tool to assessing the ethical behaviour of individuals, actual ethics test tool is to be included.

It is hoped that subsequent research on gender and ethical behaviour of accounting students would be extended to cover other accounting students in other levels. It is suggested that further research on gender and ethical behaviour is conducted among students in other universities. Further research could also be conducted by

other department and programmes among students within the university and other similar organizations. This will add to literature on gender and ethical behaviour of students in the educational sector and thereby expand the knowledge base in this area of study which can also be relied on in future research.

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