



THE ROLE OF ETHICS EDUCATION IN SHAPING TRAINEE ACCOUNTANTS ABILITY TO COPE WITH ETHICAL DILEMMAS IN CORPORATE ORGANISATIONS

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Abstract

This paper examined the influence ethics education has on accounting students ability to cope with complex ethical dilemmas in the work environment. A survey research design was adopted, and simple random sampling technique was used to select 200 students from the Department of Accountancy, Niger Delta University. Descriptive and inferential statistical methods were used to analyse the data. It was revealed that ethics education has a positive and significant influence on accounting students ability to cope with complex ethical dilemmas in the work environment. Based on the findings, it was recommended that an educational curriculum in accounting be provided that is integrated with a strong ethics coverage that will influence our graduates' thinking. Furthermore, ethics should be integrated into accounting processes to show how different technical treatments may have various consequences, which may entrain longer-term ethical ramifications.

Keywords: *Ethics; Ethics education; Ethical dilemmas; Trainee Accountants; Auditing; Corporate Governance; Finance; Business Environment*



INTRODUCTION

The centrality of the place of accounting in modern human socio-economic interactions is overwhelming. This is predicated on the predominance of money as the primary measure not only of value but also as a means of exchange. The complex nature of modern socio-economic transactions have further heightened the centrality of the accounting systems output. Thus, the number game has become the central nervous system that shapes and drives modern societies. The developmental path of society's reliance on accounting for value benchmarking dates back to the era of overcoming the challenge of trade by barter-equivalence in value determination. Accordingly, right from its rich and long historical pedigree, society has increasingly relied and will continue to rely on accounting numbers for value determination.

The depth of reliance on accounting process output is clearly demonstrated in the body of knowledge as evidenced by the sheer number of stakeholders who rely on the accounting gateway to assess the financial worth of all human socio-economic transactions. The extant literature, particularly in the corporate world, details the accounting information stakeholders include; shareholders, domestic and foreign investors, regulatory authorities, creditors, national planners, labour union/employees, management etc. The information obtained through this accounting gateway serves decision-making needs. Hence, the reliability of the information should be sacrosanct. To authenticate the information generated through the accounting gateway, third-party auditors' opinion is considered not only as a regulatory requirement for public companies but also to further assure stakeholders that the information generated through the accounting framework is credible. Decisions have been made on account of this information and will be continuously relied upon until an alternative to accounting is provided.

Sadly, developments over time have cast doubts on the quality and reliability of this information gateway. Some have suffered severe losses on account of reliance on accounting numbers, with the resultant questioning of the integrity of both the operators of the system and the accounting system itself. In most of the scandals and corporate failures that have affected the world, professional accountants have been adjudged to be involved. In the Enron-gate scandal, the profession was not spared. It led to the demise of one of the big accounting firms in history. The Cadbury Nigeria scandal is another case. The Administrative Proceedings Committee (APC) set up by the Securities and Exchange Commission (SEC) to investigate the Cadbury saga identified the senior financial accountant/head of accounts and the head of internal audit as the masterminds of the financial malpractice perpetrated by Cadbury Nigeria. The external auditors were not left out in the share of the blame. The committee findings reveal that the external auditor, Akintola Williams Deloitte, did not carry out their assignment with a high level of professionalism and diligence, which puts them on enquiry. Only recently, the

collapses of Carillion, Co-op Bank and BHS have brought the accounting profession on the spotlight again. These firms collapsed after the big four (KPMG, PwC, EY and Deloitte) have given financial advice and audit. The Financial Reporting Council (FRC) investigation into the audit carried out by the big four over the last five years showed a decline in the overall audit quality.

In reaction to these scandals, regulators and institutions all over the world have come up with various reforms either to impose a stricter sentence on corporate fraud or to strengthen corporate governance. Recently, in the UK, the Competition and Markets Authority recommended new laws that will force the big four audit firms to separate their audit and consulting arms and require most listed companies to be audited by two different firms. All these reforms and recommendations contained in the various enactments are expected to stem the flow of corporate scandals and fraud. However, the reverse is the case because the crises seem to erupt time and time again. According to Pitt (2004), new laws and regulations will not stop the next accounting scandals:

"And, no matter how many laws and regulations are passed, there'll always be some who lie, cheat or steal on a grand scale, in the misguided belief that the potential gains outweigh risks. As Plato put it, "Good people don't need laws to know they must act responsibly, while bad people will always search for ways around them."(Pitt, 2004, p.3)

Scholars such as Smyth and Davis (2004) and Amernic and Craig (2004) have argued that the widespread corporate scandals are as a result of deterioration of ethical standards in the work environment. They suggest that regulatory actions and stiffer penalties alone will not be sufficient to ensure that the next sets of accountants do not involve in such practices. Ethics education has been put forward as an alternative to promote ethical awareness and an antidote to corrupt accounting practices (Jackling, Cooper, Leung et al., 2007). Amernic and Craig (2004) argued that the inadequacy of university curricula and business education is one of the reasons for the seemingly continuous display of accounting scandals and unexpected corporate collapses. Thus, this study will look at the influence of ethics education on trainee or aspiring accountant's ability to cope with complex ethical dilemmas.

HYPOTHESIS DEVELOPMENT

Accounting failures has been ascribed to failures of individuals to perform their fiduciary responsibilities to act ethically. The continuous involvement of accountants in the major corporate scandals of the past thirty years implies that graduates of the profession have not been complying with the expected profession ethical standards. Their inability to reflect

ethically on the dilemmas they face in the work environment lead to wrong decision-making (Senaratne, 2013). The International Accounting Education Standard Board (IAESB) once suggests that training on how to be sensitive to moral dimensions of the ethical dilemmas in the workplace should be given to accounting graduates. The Board's framework states that the overall objective of accounting education should be to raise professional and competent accountants that will possess the required professional skills, knowledge, values, ethics and attitudes (Senaratne, 2013; George & Marguerite, 2015). Furthermore, the IAESB states that the development of accountants' ethical behaviour is something that should start earlier in their education and be re-emphasized throughout their professional career. It should not just be the regular four hours of continuing vocational education (CPE) done annually but a life-long process (Stephens, Vance & Pettigrew, 2012).

The quality of service provided to clients and investors by accountants are affected not only by economic factors, but also by the ethical decision-making process. Ethical decisions can lead to conflicts and dilemmas arising from different beliefs and values inherent in the various roles individuals play in their personal and professional lives. Senaratne (2013) argued that the main contributor to the organisational declining moral environment had been the accountant. However, the corporate value dilemmas are affected by experiences, traditions and the values of society and not just the individual practitioner's idiosyncrasies (George & Marguerite, 2015).

Research in ethics education and accounting students' ability to cope with complex ethical dilemmas has produced mixed results. Low et al. (2008) attempted to provide some insights to the reoccurrence of corporate and accounting scandals in society irrespective of the changes in legislation and accounting standards. They examined questions raised by recent accounting scandals and the underlying factors contributing to the reoccurrence of such scandals. The study focused on the issues of corporate values and behaviour concerning corporate transparency, the money culture, vices of a capitalistic society and legalistic culture that prevails in society. The study raises a question on the inadequacy of accounting and business education curricula, particularly with regards to the influence of ethics education on accounting graduates. Using a survey from 25 students to ascertain whether they believe education can influence ethical behaviour, the study findings could not conclusively indicate that students perceived ethics education to have a significant influence on their ethical conduct.

Nonetheless, the students believed that it is still important to have ethics education in the programme of study. However, it is essential to note that this study did not comprehensively review corporate scandal issues and it is fragmentary in the sense that Low et al. (2008) chose to focus their discussions on just five themes as underlying factors that lead to the reoccurrence of corporate scandals. Finally, the study sample size is relatively too small, and a more

extensive survey would have yielded more conclusive findings of the role education can play in influencing ethical behaviour in accounting graduates.

Jewe (2008) sought to determine the effect of business education on the ethical attitudes of students enrolled in undergraduate business schools. Using a survey of 541 undergraduate students from 4 private universities, the study found that the completion of a business ethics course had no significant effect on the student's ethical conducts. In a similar study, Robyn and Conor (2015) distinguished moral/ethical matters from legal/ethical issues and then re-evaluated the effectiveness of ethics training on a cohort of final year accounting students with significant ethical training evaluated scenarios. After further ethical instructions, they found that student's ethical attitudes towards legal/moral issues improved but attitudes towards moral-only issues did not. Also, the study of Feten, Salma, Raouf and Asma (2016) further support the assertion of Jewe (2008) and Robyn and Conor (2015). They explore the influence of ethics education on accounting students level of ethical reasoning in Tunisia. Based on cognitive development theory, the study tested the effectiveness of an ethics intervention before and after ethics education with a control group and found no significant progress of moral development between the pre-test and the post-test.

Akadakpo and Enofe (2013) examined the impact of accounting ethics on the practice of the accounting profession in Nigeria. The study specifically focused on the factors that make accountants to breach accounting rules and if ethical codes of conduct can address all the issues that border on ethical practices. Using a descriptive and survey research methods on a sample size of 250, the study revealed that policies and rules of companies where the accountants work, the legal system and societal value systems are believed by accountants to have a significant influence on their professional conduct and that religion has no significant impact on the professional conduct. Akadakpo and Enofe (2013), findings on religion and professional behaviours, contradict those of Justine, Joseph and Carlos (2004) who examined the relationship between religious intensity and business ethics. Their study revealed that respondents who indicate that religious interests were of high or moderate importance to them demonstrated a higher level of ethical judgement than others in their evaluation. However, they found little relationship between religious commitment and moral judgement.

Ranti and Ebikaboere (2011) sampled the opinions of accounting lectures in four universities in Nigeria on whether the teaching of ethics among accounting students can facilitate instilling ethical behaviour in future accountants. They conclude that if ethics is taught well as separately in the accounting curriculum and not part of auditing, the future accountant is bound to have instilled in them the required ethical culture. This argument was further strengthened by Martinov-Bennie and Mladenovic (2015). The study suggests that an integrated

ethics education can expose students to a range of ethical issues and thereby improve their ethical sensitivity.

David, David, Laura and Susan (2007), found faculty and students discussion of ethics in business courses to be significantly and positively related to moral competence among students. The study used the theories of moral reasoning and moral competence to investigate how university codes of ethics, perceptions of ethical culture, academic pressure from significant others, and ethics pedagogy is related to the moral development of students. The result suggests that ethical codes and student perception of such codes affect their perceptions of the ethical nature of the cultures within these institutions.

Feil, Diehl and Schuck (2017) evaluated how accounting students perceive professional ethics considering variables linked to individual factors. Using data from 455 students, the study revealed that non-religious, under 25 years old female students working in the financial or accounting field, academically mature and have studied ethics have individual factors towards more ethical significant attitudes. Also, the professional law and ethics course in the accounting programme affected future professionals' ethical conduct. However, this study assumption is limited to the study analysis because the literature review showed multiple results in other climates. Therefore this study hypothesizes that:

H₀: *Ethics education is positively and significantly related to enhanced capacity to deal with ethical dilemma*

MATERIALS AND METHODS

This study is a correlational study, and a survey research design is adopted to explore the relationship between ethics education accounting students ability to cope with a complex business decision. The study population consists of all undergraduate accounting students comprising 400 at Niger Delta University. The Taro Yamane formula was used to determine the sample size. Yamane (1967) provides a simplified method to calculate sample sizes.

$$n = \frac{N}{1 + N(e)^2}$$

Where; n is the sample size, N is the population size, and e is the level of precision.

Therefore, the sample size of the study will be:
$$n = \frac{400}{1 + 400(0.05)^2} \quad n = 200$$

The 200 samples were picked using the simple random sampling method. This approach was ideal because it eliminates researcher bias and creates an equal opportunity for each prospective contributor to be chosen.

The 200 respondents were contacted, and questionnaires were presented to them to ensure a 100% response rate. The Cronbach alpha was determined to show the internal consistency of the instrument and a reliability alpha of 0.71 and 0.89 on average were obtained for the sections. These were within the specified range recommended by Nunnally (1980) has been a reliable instrument for studies in management sciences. The Statistical Package for Social Sciences (SPSS 24) was used to perform the data analysis. Descriptive statistics were employed, and a correlation analysis was done to examine the correlation between the variables.

RESULTS

Table 1: Sex

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	110	57.0	57.0	57.0
	Male	83	43.0	43.0	100.0
	Total	193	100.0	100.0	

Table 1 above shows the gender of the respondents. Out of the 193 respondents, 57% are female, while the remaining 43% are male.

Table 2: Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	16-20	44	22.8	22.8	22.8
	21-25	126	65.3	65.3	88.1
	26-30	22	11.4	11.4	99.5
	30 and above	1	.5	.5	100.0
	Total	193	100.0	100.0	

The table above display the age of the 193 respondents. Most of the study respondents are within the age bracket of 21 – 25. They accounted for 65.7%. Followed by respondents of the age bracket of 16-20, which accounted for 22.8%.

Table 3 to 7 shows the responses of University students when faced with questionable propositions. These propositions were designed to specifically test student's answers on how they thought they would behave when faced with ethically challenging situations in the work

environment, which are some of the factors adjudged to be responsible for the reoccurring of accounting scandals and corporate collapse.

Table 3: Ethical Dilemma 1 - If in a university assignment which you were having difficulty, someone offered you a model answer would you copy?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not sure	26	13.5	13.5	13.5
	No	27	14.0	14.0	27.5
	Yes	140	72.5	72.5	100.0
	Total	193	100.0	100.0	

The findings from the table above reveal how students perceived themselves to have high ethical standards. If given an opportunity, 72.5% of the students said they would copy the model answer. Only 14% of the students categorically stated they would not copy.

Also, the response from the student in table 4 reveals that 83.9% of the students consider money as an important factor in doing well in life. Only 14.5% of the respondents believe that money is not so important a factor for them to do well in life.

Table 4: Ethical Dilemma 2 - Do you consider money as an important factor for your doing well in life?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not sure	3	1.6	1.6	1.6
	No	28	14.5	14.5	16.1
	Yes	162	83.9	83.9	100.0
	Total	193	100.0	100.0	

Table 5: Ethical Dilemma 3 - If you were offered an accounting job in the Bahamas for the U.S \$200,000 tax-free and all expenses paid for one year and your partner wanted to go, would you accept?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not sure	19	9.8	9.8	9.8
	No	29	15.0	15.0	24.9
	Yes	145	75.1	75.1	100.0
	Total	193	100.0	100.0	

Table 5 reveals the students' response at the lure of money (i.e. money culture). 75.1% of respondents answered they would accept such a highly paid accounting job. Only 15% indicated that they would not take such a position. For the fact that such a highly paid

employment would be in a tax-free have and what the accounting's job would be is not clear to the respondents.

Table 6 Ethical Dilemma 4- A client has bought a #17.5m pleasure boat and instructed to treat the purchase in their account as business purchase so that they can claim capital allowance would you disagree and be prepared to lose that client business?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not sure	29	15.0	15.0	15.0
	No	92	47.7	47.7	62.7
	Yes	72	37.3	37.3	100.0
	Total	193	100.0	100.0	

Ethical dilemma 4 explores the student's response to their preparedness to help provide their client with incorrect accounting records for tax evasion. The respondents need to understand that some accounting services to a corporate entity may involve unethical behaviour, which could have illegal consequences. They need to decide whether it is wise to keep a dishonest client. Table 6 reveals an interesting result. Only 33.7% of the students said they would not comply with the wish of their client and are prepared to lose such client. 49.2% of the respondents, which constitute the majority, are not prepared to lose such client and as a result, will comply with the client's wish. 17.1% of the students indicated that they are not sure of the decision to make in such a scenario.

Table 7 Ethical Dilemma 5 - An audit you are working on reveals the existence of an off-balance sheet subsidiary, which is significantly in debt and could jeopardize the viability of the parent company. It is quietly hinted to you that if you ignore the subsidiary, you will be promoted, while if you make a fuss about it, it could cost you your job and any future reference you required would brand you a "trouble maker" would you ignore the subsidiary existence?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not sure	33	17.1	17.1	17.1
	No	65	33.7	33.7	50.8
	Yes	95	49.2	49.2	100.0
	Total	193	100.0	100.0	

Table 7 shows the result of the response of the student to a scenario that involved the disclosure of substantial debt risk for a parent company by recognising an off-balance sheet subsidiary's debt situation. These ethical dilemmas confront auditors as they carry out their

functions. They need to evaluate the consequences of what could happen if appropriate signals are not provided to stakeholders with regards to the going concern of the entity been audited. The result indicates that 49.2% of the respondents would ignore the existence of the subsidiary in order not to miss out on a promised promotion. Only 33.7% of students indicate willingness to disclose the situation about the firm's viability, while 17.1% are not sure of their decision.

In summary, the findings of the survey indicate that accounting tutors need to be conscious of how accountants might behave in situations like these that demand for the application of their values. It also appears that the majority of students from this study are prepared to act unethically. This awareness for accountants implies that there is pressure to show revenues, incomes and statement of financial positions in the best possible light.

Table 8-11 originates from the belief that if accounting students perceived ethics education as an important factor in influencing ethical behaviour positively, then there is need to ensure that such ethics education highlights what are ethically best practices. The responses of respondents who have had prior ethics education and in which particular subject area are summarised in table 8-10. It is important to note that 60.6% of respondents have had some previous ethics education coverage and a reasonable number of them (58.5%) had this coverage from an accounting subject. 25.9% have were exposed to ethics education in management subjects. In terms of their response to the adequacy of the ethics education covered, 33.2% found the coverage to be adequate, 36.8% quite adequate, and only 23.8% found it to be very appropriate. The findings indicate that accounting students did recognise the importance of having some form of ethics education coverage in their programme of study.

Table 8 Ethics Education - Have you had some prior ethic's education in your course?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	76	39.4	39.4	39.4
	Yes	117	60.6	60.6	100.0
	Total	193	100.0	100.0	

Table 9: Tick the subject area (s) for ethics education coverage, please

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Accounting	113	58.5	58.5	58.5
	Management	50	25.9	25.9	84.5
	Law	2	1.0	1.0	85.5
	Social science	28	14.5	14.5	100.0
	Total	193	100.0	100.0	

Table 10 How adequate do you found the ethic's education coverage.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Inadequate	12	6.2	6.2	6.2
	Adequate	64	33.2	33.2	39.4
	Quite Adequate	71	36.8	36.8	76.2
	Very Adequate	46	23.8	23.8	100.0
	Total	193	100.0	100.0	

Table 11 To what extent will ethic education influence an individual's behaviour?

		Frequency	Per cent	Valid Percent	Cumulative Percent
Valid	Not at all	7	3.6	3.6	3.6
	To some extent	49	25.4	25.4	29.0
	Moderately	25	13.0	13.0	42.0
	To a great extent	88	45.6	45.6	87.6
	Absolutely	24	12.4	12.4	100.0
	Total	193	100.0	100.0	

Prior studies like those of Leung and Cooper (1994) and Low et al. (2008) observed that family upbringing, university education and the behaviours of a person's peers were significant factors which influence an individual's ethical conducts. This could be a set-back in the teaching of business ethics as students, and even faculty members may deem the subject irrelevant since values are expected to be developed much earlier in life. However, it is essential to note that 71% of respondents (table 13) believe that ethics education has a great influence on an individual's ethical conduct, in line with reinforcement theory of Skinner.

The table below provides a matrix of the correlation coefficient for the dependent variables (ethics education) and the independent variables (ethical dilemmas 1-5). Underneath each correlation coefficient, both the significance value of the correlation and the sample size (N) on which it is based, is displayed. Each variable is perfectly correlated with itself and so $r = 1$ along the diagonal of the table. Ethics education is positively related to ethical dilemma 1-5 with a correlation coefficient of $r = 0.754$, $r = 0.542$, $r = 0.707$, $r = 0.705$ and $r = 0.826$ respectively. The significance level indicates that there is a less than 0.001 probability that a correlation coefficient this big would have occurred by chance in a sample of 193 people (as indicated by the two asterisks after the coefficient). These significances tell us that the probability that this correlation is a fluke is very low (close to zero). Hence we can have confidence that the relationship between ethics education and the ability of accounting graduate

to cope with complex business ethical decisions is genuine. We can conclude that the more ethics education accounting graduates are exposed to the more they develop the ability to cope with ethical dilemmas in the corporate world.

Table 12 Spearman's Correlations Coefficient

		Ethical Dilemma 1	Ethical Dilemma 2	Ethical Dilemma 3	Ethical Dilemma 4	Ethical Dilemma 5	Ethics Education	
Spearman's rho	Ethical Dilemma 1	Correlation Coefficient	1.000	.794**	.948**	.695**	.762**	.754**
		Sig. (2-tailed)	.	.000	.000	.000	.000	.000
		N	193	193	193	193	193	193
	Ethical Dilemma 2	Correlation Coefficient	.794**	1.000	.807**	.670**	.685**	.542**
		Sig. (2-tailed)	.000	.	.000	.000	.000	.000
		N	193	193	193	193	193	193
	Ethical Dilemma 3	Correlation Coefficient	.948**	.807**	1.000	.676**	.740**	.707**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000
		N	193	193	193	193	193	193
	Ethical Dilemma 4	Correlation Coefficient	.695**	.670**	.676**	1.000	.857**	.705**
		Sig. (2-tailed)	.000	.000	.000	.	.000	.000
		N	193	193	193	193	193	193
	Ethical Dilemma 5	Correlation Coefficient	.762**	.685**	.740**	.857**	1.000	.826**
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000
		N	193	193	193	193	193	193
	Ethics Education	Correlation Coefficient	.754**	.542**	.707**	.705**	.826**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.
		N	193	193	193	193	193	193

** . Correlation is significant at the 0.01 level (2-tailed).

CONCLUSION AND POLICY IMPLICATIONS

The survey conducted by the study was carried out on accounting student in the Niger Delta University to analyse their response when faced with ethical dilemmas. These ethical dilemmas were developed to specifically test student's responses on how they thought they would behave in ethically challenging situations. The study reveals that ethics education has a great effect on accounting students' ability to cope with complex business ethical decisions, and this effect is positive and statistically significant.

The implication of the foregoing is that a properly developed ethical education curriculum would leapfrog the efforts at instilling the necessary antidote to the greed monster that has ravaged our modern day world. The empirical evidence of the manifestation of this malady undermines ethnic or national colouration, as well as the ideological political divides of both the capitalist and socialist paradigms. The scandals that dot the entire global landscape is indicative of the need to explore positive behavior modification models that would address the heightened level of moral decadence. Hence, to make the most of what our students consider to be of moderate importance, we need to provide an ethical educational curriculum in accounting that is integrated with an ethics coverage that will influence our graduates' thinking. Accounting educators cannot necessarily expect to instill mind-altering beliefs in young adults, in the way that Jesuit educators once did when they proclaimed, "Give me the child until he is five and I will give you the man." What can be done is to integrate ethics into accounting processes to show how different technical treatments may have various consequences, which may entrain longer-term ethical ramifications. Furthermore, ethics should be integrated into accounting processes to show how different technical treatments may have various consequences, which may entrain longer-term ethical ramifications.

Finally, there are some limitations to this study which readers should be aware of while interpreting the results. Firstly, the collection of data to populate the sample is a limitation. The study relies on information from trainee accountants (undergraduate accounting students) who may not fully grasp the reality of the ethical dilemmas contained in the study. Secondly, the study only sample opinions of trainee accountants from the Niger Delta University. Trainees from other institutions may have a contrary response to the ethical dilemmas. Thus, limiting the generalization of the findings. Lastly, the sample size is relatively smaller compared to similar studies in literature. The study used 200 trainee accountants from the Niger Delta University.

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