
PERCEIVED ETHICAL BEHAVIOR AMONG ACCOUNTING STUDENTS

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ABSTRACT

This objective of this present study was to scrutinize accounting students' self-assessment on ethical behavior and their perception on the importance of ethics. An online questionnaire was used as the instrument for data collection. A total of 191 Students agreed to participate by completing the online questionnaire via Google platform. Results found that the overall ethical behavior of these students were in a high level ($M = 3.27$, $S.D. = .507$), which indicated that they rarely conducted an unethical behavior. Nevertheless, copying someone else's reports and assignments was reported as the most often unethical behavior conducted by this group of students. In addition, independent samples t-test revealed no significant difference in level of ethical behavior between ever-received training and never-received training groups ($t = -1.291$, $Sig = .198$). Similarly, when compared the difference in ethical behavior between participants' who ever-discussed ethical issues in their family and those who did not, no significant difference was found ($t = -.835$, $Sig = .405$). Additionally, results indicated that their perception on the importance of ethics for their future career was at the highest level ($M = 4.52$, $S.D. = .578$) while they perceived that ethical issues were frequently included in any class in their study program at a high level ($M = 3.73$, $S.D. = .744$). Limitations and recommendations for further studies were also discussed.

Key Words: Ethics, Ethical Behavior, Misbehavior, Accounting students, College students.

INTRODUCTION

Ethics has long been an issue discussed in academic research in the past decades. The collapse of large corporations in the U.S. such as Enron, WorldCom, and Tyco was due to an unethical behavior of executives and employees. Despite these people have been instilled the importance of ethics while doing businesses when they were in a college student, many of them admitted to a wide-range of misbehaviors in their organizations (Nonis & Swift, 2001). Past research reported that employees who perceived that their organizations were ethically conducted demonstrated a high level of job satisfaction and an increase of productivity (Hodgetts & Hegar, 2008; Palchoudhury, 2016). The recent article reported that ethical companies with full of ethical employees can outperform the markets than ordinary companies (Byrne, 2017). On the other hand, many talent people decided to leave their organizations because of unethical actions of their colleagues leading the companies to low productivity and performance. This phenomenon is supported by the past studies in which unethical behavior had a negative impact on the organization (Askew, Beisler, & Keel, 2015).

Past research indicated that unethical behavior occurred in the workplace had been based on a wide-range of unethical acts engaged by individuals when they were a student. This research showed the correlation between academic dishonesty and unethical business practices (Sims, 1993; Nonis & Swift, 2001). This led to an increase of research on fostering unethical behavior in the university particularly students despite various educators suggested the way to demolish unethical behavior among college students (Prohaska, 2013).

Although an investigation on ethical behavior among college students has increasingly been paid more attention in the past three decades (Sims, 1993; McCabe, Trevino, & Butterfield, 2001; Nonis & Swift, 2001; Nadelson, 2006; Kaufman, 2008; Nejati, Jamali, & Nejati, 2009; Thomas, 2017), most of research on this topic has been conducted in Western society such as in the U.S. and Europe. Research on ethical behavior among college students in Thailand has been scant and needs more exploration to provide additional information for scholars and researchers about ethical behaviors of students in different culture (Thomas, 2017). As a consequence, this present study aims at examining ethical behavior among college students in Thailand. This study was among very few studies in this topic in Thailand that attempted to emphasize the importance of ethical behavior in the university. Past research indicated that individuals who disclosed to engage in academic dishonesty also self-proclaimed to professional dishonesty (Sims, 1993; Nonis & Swift, 2001). As gigantic corporations with high performance executives who graduated from top universities around the world have collapsed in the past two decades due to unethical issues, it is worth to highlight this issue repeatedly in different context to increase knowledge in literature in this area and for further development on this topic.

LITERATURE REVIEWS

Ethics is the moral standard that defines what is right and wrong behavior (Kurtz, 1999). Ethics is undertaken as the standard that an individual should do and avoid to happily live in the community and society (Kocanjerk&Kadoić, 2016). In the organization, ethical behavior is considered as a vital key to organizational success. The occurrence of unethical behavior in the organization can result the loss of productivity, employees' morale, and customers (Gomez-Mejia & Balkin, 2002). In the university, ethical behavior has been widely discussed and studied to examine what key factors that influenced academic cheating and dishonesty of students. Numerous literatures explored the difference in ethical behavior between male and female students.

Nejati, Jamali, and Nejati (2009) investigated the influence of gender on college's students' ethical behavior in Iran. Data were gathered from 203 college students in public universities in Iran through a 19-item of 5-point rating questionnaire. This scale measurement encompassed four major areas of ethical behavior including violation of school regulations selfishness (6 questions), academic cheating and computer ethics. Findings showed that female students were more significantly ethical than male students in terms of selfishness, academic cheating, and computer ethics. Similarly, Joseph, Berry, and Deshpande (2010) collected data from 182 college students in the U.S. to explore factors that had an influence on ethical behavior. Results of this study found that GPA as part of success factors and gender had the most significant effect on students' ethical behavior. Also, ethical behavior of peers and overclaiming had a significant impact on ethical behavior of students. Additionally, this study found that female students were significantly more ethical than males while race of students did not have

any significant impact of ethical behavior. Suryaningrum, Hastuti, and Suhartini (2013) conducted an empirical research to examine ethical behavior among accounting students and lecturers in a private university in Indonesia. This study included locus of control variable to scrutinize the difference between males and females as females in this country were treated as a minority group in almost every environment. A sample of 548 respondents completed the questionnaire. Results of this study demonstrated that females had better ethical attitudes than males. Moreover, this study found that people with high internal locus of control reluctantly conducted unethical behavior when compared with individuals with high external locus of control.

As shown, past studies on ethical behavior among college students mostly placed their emphasis on examining influential factors and comparing difference in ethical behavior between men and women. This study found the gap in the literatures, which led to the questions whether or not “students who ever-received training in ethics were more significantly ethical than those who did not”, and “students who ever-discussed ethical issue in their family were more significantly ethical than those who did not.” These two questions led to the research hypotheses as follows:

H₁: there was a significant difference in ethical behavior between students who ever-received and those who did not.

H₂: there was a significant difference in ethical behavior between students who ever-discussed ethical issue in their family and those who did not.

METHODOLOGY

This study was a descriptive study. Participants were 209 accounting students who enrolled in “strategic management” course at a selected public university. An online questionnaire was used as the instrument for data collection. Students were asked to complete the survey through the Google platform. Among these students, 191 agreed to participate by completing the online questionnaire. An instrument was modified from self-assessment exercise “how ethical is your behavior” developed by Lussier (2008). This modified version consisted of 10-item of 4 point rating scale ranging from 1(frequently) to 4 (Never). Respondents were asked to rate a number that represents how often they have done the specific behavior on each item. The higher mean score indicates the higher level of ethical behavior. Also, participants were inquired to answer whether they had been ever provided training about ethics and discussed ethical issues in their family. In addition, respondents were requested to rate a number 1 (least important) to 5 (very important) for two additional questions relating to the perception of ethics including the importance of ethics for a future career admittance and the frequency of ethical issue included in any subject in their study program. To ensure the quality of this modified instrument, validity and reliability were conducted. Cronbach’s alpha score of this scale measurement was 0.866, which was highly acceptable. Descriptive statistics were computed to determine the level of ethical behavior. Analysis of independent samples t-test was calculated to examine the difference in level of ethical behavior between ever-received training and never-received training respondents. The comparison of ethical behavior level between those who ever discussed ethical issues in their family and those who did not was also analyzed.

RESULTS

Analysis of frequency distribution demonstrated that the majority of respondents were female (86.9%). The vast of their average monthly income was less than THB5000 (approximately \$150) (67.5%). The widely held average of family member was 4-6 people (59.7%). Table 1 showed the level of ethical behavior based on respondents’ self-assessment. The total mean score of ethical behavior was in a high level (M = 3.27, S.D. = .507). To focus on top 3 items of ethical behavior, results found that the highest mean score was item#6 “spreading rumors verbally or writing messages on the social networking sites” (M = 3.76, S.D. = .689) followed by item#7 “stealing someone else’s property” (M = 3.69, S.D. = .762) and item#3 “submitting assignments of others as your own” (M = 3.68, S.D. = .709), respectively. In addition, findings revealed that the lowest mean score of ethical behavior was item#1 “copying your friends reports and homework” (M = 2.12, S.D. = .714).

Table 1: Alpha Score, Mean, and Standard Deviation for Ethical Behaviors (n =191)

Items	Alpha Score	Mean	S.D.	Rank
1. Copying your friends’ reports and homework	.888	2.12	.714	10
2. Cheating on examinations or quizzes	.852	3.24	.792	7
3. Submitting assignments of others as your own	.840	3.68	.709	3
4. Lying to others to get what you want	.858	3.02	.721	8
5. Coming to class late and leaving class early	.862	2.84	.822	9
6. Spreading rumors verbally or writing messages on the social networking sites	.842	3.76	.689	1
7. Stealing someone else’s property	.841	3.69	.762	2
8. Letting someone else put their time, effort, and energy on the group assignment and avoiding contributing your ideas and thoughts	.853	3.41	.783	5
9. Paying or hiring someone else to do the assignments or reports for you	.840	3.61	.764	4
10. Missing class by calling in sick despite feeling well	.849	3.27	.775	6
Total	.866	3.27	.507	

Results also indicated that more than 80 percent of these respondents had ever taken training program related to ethics (84.3%) and nearly 75 percent of them had ever discussed ethical issues in their family. Analysis of independent samples t-test was conducted to identify whether there was the significant difference in level of ethical behavior between those who ever received the training and those who never. Results found no significant difference in level of ethical behavior of these two groups (t = -1.291, Sig = .198). Likewise, when compared the difference in ethical behavior between participants’ who ever discussed ethical issues in their family and those who did not, no significant difference between these two groups was found (t = -.835, Sig = .405). When asked about their perception on the importance of ethics for their future career and the frequency of discussing ethical issues in any class in their study program, respondents rate the importance of ethics for their future career at the highest level (M = 4.52,

S.D. = .578) while they perceived that the instructors in their university talked about ethical issues in classes at a high level ($M = 3.73$, $S.D. = .744$).

CONCLUSION, DISCUSSIONS, AND RECOMMENDATIONS

This present study aimed at examining accounting students' self-assessment on ethical behavior and perception on the importance of ethics. Results indicated that the overall ethical behavior of these students were in a high level, which designated that they rarely conducted an unethical behavior. However, it's quite interesting that students admitted that they quite often copied their friends' reports and homework as this unethical behavior was reported as the lowest mean score. As shown, respondents perceived ethics as the important factor for their future career as it was rated at the highest level. In addition, students perceived that the instructors in any class had instilled enough ethical issues in class discussion and participation. This finding was inconsistent with the previous findings in many studies in the past 10 years (Joseph, Berry, & Deshpande, 2010). This led to describe the reason why no significant difference in ethical behavior level between ever-received training and never-received training, and ever-discussed ethical issues in family and never-discussed ethical issues in family was found. As this group of students were taught and assimilated the importance of ethics during their study, most of them realized that what was right or wrong behavior. However, students may ignore some behaviors that they have seen very often in their daily life such as copying their friends' reports and assignments, and personally believed that this behavior was acceptable to do from time to time despite it was unacceptable, according to university's code of ethics. This finding was consistent with prior research in which cheating on examination and plagiarism was reported as the top two unethical behaviors in the university (Kocanjer&Kadoić, 2016). Based on this evidence, the university should reemphasize the issue of plagiarism and misbehaviors in academics consistently. This recommendation is supported by the evidence of past studies that academic dishonesty has increasingly become a major ethical problem in educational institution since the upsurge of technological advancement (Nejati, Jamali, & Nejati, 2009).

For limitations of this study, the samples were gathered from accounting students only who were expected to have a higher level of ethical behavior than students in other majors. Thus, the next study should expand the sample size to students in other majors in the university and compare the difference in ethical behavior among students from different study programs. In addition, the scale of measurement in this study was a self-assessment instrument, which was modified from the original version developed by Lussier (2008). This instrument may not be sufficient in measuring ethical behavior of students. Hence, additional items and other methods and instruments should be included for assessing students' ethical behavior such as observation, scenario-based activities, and interviews. One of effective approach recommended for minimizing bias of self-report study was to develop overclaiming scale to measure to determine the degree in which the respondent tries to distort response on the questionnaire (Randall & Fernandes, 1991). Also, ethical behavior in educational institution is not only essential to students, but also faculty. The further research should investigate ethical behavior in academic for both students and faculties.

As students perceived ethical issues as the most important part of their future career, the university needs to place more emphasis on this point during the university orientation, class time, consultation, internship orientation and last orientation before graduation to ensure the

acceptable behavior of students who will become the future of the society. Also, while students reported that they conducted high ethical standards based on their self-assessment, it cannot be guaranteed that they really do this behavior consistently in their daily life and in the future. Therefore, including ethical issues in all topics and assignments and bringing cases of misconducted corporations to teach students to see the negative consequence of unethical behavior in business are strongly recommended. In addition, the university should initiate programs that help improve students' mindset and learning environment as well as motivation to alter their attitudes and perceptions on unethical behavior (Thomas, 2017).

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