

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

This chapter is divided into three sections. The first section discusses the background of the study. Several accounting regulatory bodies are responsible for outlining the code of ethics and the role of the government in implementing ethics in Malaysian education.

The theories used in ethics education, values and ethical behaviour are explained in the next section. Many ideas are related to the research topics, but only two theories will be used to describe the study's theoretical framework.

The next section of the research discusses the relationship between the variables. Accounting ethics education and ethical culture at workplace are expected to influence accounting graduates' values and ethical behaviour. This section reviews the literature of prior studies associated with the identified variables.

The study's theoretical framework and hypothesis development are discussed in the next section, explaining the conceptualisation of theoretical framework and the development of hypotheses to establish the relationship of the variables. The theories, variables, theoretical framework and hypotheses developed are summarised in the final section of this chapter.

2.2 International Accounting Regulatory Body

Accounting professionals and regulatory bodies have taken the initiative to include ethics as part of the syllabus in any accounting courses or programs. At the international level, there are several international organisations that have established the code of ethics for accounting profession. In Malaysia, Malaysian Institute of Accountants (MIA) has established the MIA By-Law (on Professional Ethics, Conduct and Practice) adopted from the International Federation of Accountants (IFAC). This section discusses the code of conduct established by several accounting professional bodies around the world.

2.2.1 International Federation of Accountants (IFAC) – IFAC International Code of Ethics for Professional Accountants

IFAC is a global accounting regulatory body founded in 1977 and based in the New York City, United States. This organisation has 164 members and associates in 125 different countries worldwide. The central role of this organisation is to establish and promote the international standard for accounting, facilitate collaboration and cooperation with members of accounting bodies, and serve as a spokesperson for the international profession on relevant public policy issues (IFAC, 2022).

IFAC has several standard-setting boards i.e., International Accounting Education Standard Board, International Auditing and Assurance Standard Board (IAASB), International Ethics Standard Board for Accountants (IESBA) and International Public Sector Accounting Standards Board (IPSASB) (IFAC, 2022). The standards are used as a reference and guideline by accountants worldwide, including the International Code of Ethics for Professional Accountants. This standard discusses an

accountant/auditor's professional values and ethics at work (MIA, 2019). The five principles of the IFAC Code of Ethics (IES 4) are as follows:

- (i) Integrity: Certified accountants should know what is right and wrong. Being just in performing duties with the highest integrity is their responsibility.
- (ii) Objectivity: The principle of objectivity is a trait that adds value to an accountant's services. Accountant's objectivity is protected by independence from connections that seem to obstruct it.
- (iii) Professional Competence and Due Care: Acquiring and keeping a degree of knowledge allows certified accountants to serve efficiently and competently.
- (iv) Confidentiality: Certified accountants are obligated to refrain from disclosing any confidential information about the company to outsiders unless there is a legal or professional right or duty to disclose it.
- (v) Professional Behaviour: Professional accountants must comply with all rules and regulations and avoid any activities that bring the profession into disrepute.

2.2.2 Other Accounting Professional and Regulatory Bodies

This section presents the code of conduct used by other professional and regulatory bodies around the world.

2.2.2.1 The American Institute of Certified Public Accountants (AICPA) –

AICPA Code of Conduct

AICPA is the American national accountancy professional body founded in 1887 (AICPA, 2021). The main objective of AICPA is to provide the most relevant knowledge, resources, advocacy and protection towards accountants/auditors from the evolving public interests on the success of global businesses. In order to achieve this goal, AICPA has issued an additional code of conduct to act as a guideline for certified accountants (AICPA, 2021). There are five principles of professional conduct i.e., responsibility, public interest, integrity, objectivity and independence, and due care (AICPA, 2016).

The first principle, responsibility, indicates that certified accountants should use sensitive professional and moral judgement in their actions while performing their professional obligations (ET Section 52 – Article I). The second principle, public interest (Section ET 53 – Article II), shows that certified accountants should assume the responsibility of acting in the public interest, honouring the public trust and demonstrating professionalism. This is in line with the primary objective of AICPA itself. The third principle, integrity, demonstrates that certified accountants should have the highest sense of integrity in performing all duties and responsibilities (Section ET 54 – Article III) (AICPA, 2016).

Next, objectivity and independence are the fourth principle. Being free from any conflict of interest is the first thing to do before engaging with any clients. Independent appearance should be maintained until the end of the engagement. Finally, the fifth principle is due care (Section ET 56 – Article V) in which accountants are expected to

follow technical and ethical guidelines, consistently enhance competency and service quality and fulfil professional obligations to the best of their abilities (AICPA, 2016).

2.2.2.2 Institute of Chartered Accountants in England and Wales (ICAEW) – ICAEW Code of Ethics

ICAEW is another international accounting regulatory body based in the London, United Kingdom since 1880 (ICAEW, 2023). It is a world-leading professional accountancy, finance and business membership organisation connecting more than 150,000 Chartered Accountants (ICAEW, 2016).

ICAEW Code of Ethics is a guideline discussed regarding accountants' and auditors' professional values and ethics. This code of conduct is outlined based on the IFAC Code of Ethics (ICAEW, 2020). The ICAEW Council has approved adopting a revised standard from 1st January 2020 (ICAEW, 2020). The changes are based on the new IESBA Code issued in April 2018 (ICAEW, 2020). The changes have improved the navigation and clarity for better understanding (ICAEW, 2020). The fundamental values are still the same except for several changes to its different approaches, re-ordering content, changing numbering and simplified sentences (ICAEW, 2020).

2.2.2.3 Auditing Practice Board (APB) – APB Ethical Standard

APB replaced the Auditing Practices Committee (APC) in 1991 (Thomson Reuters Practical Law, 2023). This body is part of the Financial Reporting Council (FRC) and is based in the UK. The standard and regulations outlined by APB are used by the UK and the Republic of Ireland (APB, 2010). The main objective of APB is to

enhance the confidence and quality of the audit process to the public and serve the relevance of audit services (APB, 2006).

APB Ethical Standard has compiled the requirement mentioned in the IFAC independence code for the use of the UK and Ireland. The standard comprises five ethical standards: (1) ES 1 (revised) – Integrity, Objectivity and Independence; (2) ES 2 (revised) – Financial, Business, Employment and Personal Relationship; (3) ES 3 (revised) – Long Association with Audit Engagement; (4) ES 4 (revised) – Fees, Remuneration and Evaluation Policies, Litigation, Gifts and Hospitality; (5) ES 5 (revised) – Non-audit Services for Audit Clients (APB, 2010).

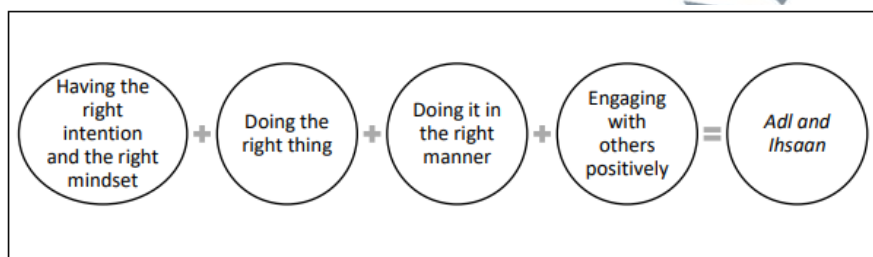
2.2.2.4 Accounting and Auditing Organisation for Islamic Financial Institution

(AAOIFI) – Exposure Draft (First Version) of the Code of Ethics

AAOIFI also has taken the initiative to issue and outline the code of ethics for Islamic Finance Professionals (AAOIFI, 2022). The Governance and Ethics Board (AGEB) under AAOIFI has issued the exposure draft for industry reference and adoption of the ethics standard. AAOIFI is an established and independent non-profit organisation responsible for preparing and promoting accounting, auditing, governance, ethics and shariah-compliance for Islamic financial institutions and the industry (AAOIFI, 2022). The main target of AAOIFI when setting a standard is to harmonise and standardise the form with the spirit of Islamic finance and protect the industry from operational and reputational risks (AAOIFI, 2022). According to recent data, there are 200 members from 45 different countries around the globe (AAOIFI, 2022).

The Exposure Draft (first version) of the Code of Ethics for Islamic finance professionals has discussed two conceptual frameworks i.e., *Adl* and *Ihsan* Equation and Ethical Virtues (AAOIFI, 2015). Figure 2.1 explains the *Adl* and *Ihsan* Equation. Each concept has different approaches but can interplay with one another:

(i) *Adl* and *Ihsan* Equation



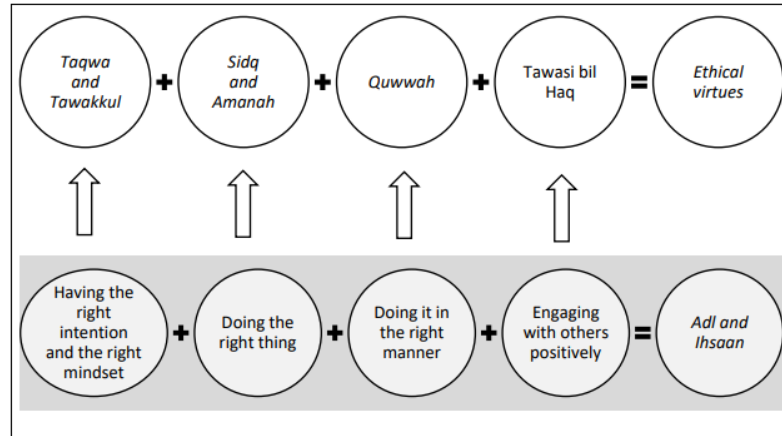
Source: AAOIFI (2015)

Figure 2.1: *Adl* and *Ihsan* Equation

In the equation, the first step is to have “the right intention and mindset”. This is in line with the first verse of hadith Nabawi, where actions are judged by intentions (Ahmed Badi, 2018). Good intention is then followed by “doing the right thing”, in which every “engagement with others must be done positively” (Ahmed Badi, 2018). The whole process is equivalent to *adl* (justice) and *ihsan* (voluntary or encouraged).

(ii) Ethical Virtues

On the other hand, there are six ethical virtues under AAOIFI i.e., *taqwa* (Allah’s consciousness), *tawakkul* (reliance on Allah the Almighty), *sidq* (integrity), *amanah* (trust), *quwwah* (capacity) and *tawasi bil haq* (prescribing good and proscribing evil) (AAOIFI, 2022). The virtues can also interplay with the *adl* and *ihsan* equation. Figure 2.2 illustrates the relationship between *adl* and *ihsan* equation with the ethical virtues.



Source: AAOIFI (2015)

Figure 2.2: Integration of *Adl* and *Ihsan* Equation with the Ethical Virtues

According to the AAOIFI Exposure Draft for Code of Ethics, *Taqwa* and *Tawakkul* are all about the consciousness and reliance of one human being on Allah (AAOIFI, 2015). The best ethical behaviour is an intention to act ethically because of Allah's consciousness. When an action is executed, it must be done with integrity and trust. This aligns with the *adl* and *ihsan* equation (AAOIFI, 2015). The execution must be adequately done, where the executor must possess intellectual and physical capability to execute actions and fulfil responsibilities. Engagement with others must be done positively, where the executor must encourage others to do good things and avoid any evil or bad things (AAOIFI, 2015).

2.3 Accounting Ethics Education and Practices in Malaysia

The Malaysian Institute of Accountants (MIA) has adopted the IFAC Code of Ethics to be applied within the job scope of accounting professions. The IFAC Code of Ethics adoption in MIA By-Law has been used as an ethics standard in Malaysia. Besides that, the government has also implemented ethics education since primary

school. The Malaysian Education Blueprint 2013-2025 and the *Halatuju Perakaunan* (HT) have been outlined to teach ethics to students.

There are several ways to be a chartered accountant in Malaysia. After passing the Sijil Pelajaran Malaysia (SPM), the highest certificate in the country's secondary education, students may register at any tertiary education institutions that offer accounting courses, either in public or private higher education institutions. It is important to note that good, valid, relevant and reliable accounting courses must be accredited by the Malaysian Qualification Agency (MQA).

2.3.1 The Malaysian Institute of Accountants (MIA)

MIA is also a member of IFAC and ASEAN Federation of Accountants (AFA). The primary purpose of MIA is to regulate and develop the accountancy profession in Malaysia that can support economic growth and nation building (MIA, n.d.). MIA has adapted the IFAC Code of Ethics to the Malaysian version of ethics guidelines called MIA-By Law (Professional Ethics, Conduct and Practice) (MIA, n.d.). The Council of MIA recently revised the standard on 15th September 2021 and came into effect on 31st December 2021 (MIA, 2021).

The standard consists mainly of two parts. The first part is professional ethics (MIA, 2021). The fundamental principles in MIA By-Law are still the same as the IFAC Code of Ethics i.e., integrity, objectivity, professional competence and due care, confidentiality and professional behaviour (MIA, 2021). The second part is standard touches on the prescriptive obligations applicable to all MIA members regarding the practices in the industry or their professional conduct (MIA, 2021).

2.3.2 The Ministry of Malaysian Education (MOE)

MOE has outlined the Malaysia Education Blueprint 2013-2025 for planning the Malaysian education system from pre-school until post-secondary education (MOE, 2013). At this level, general ethics and spiritual subjects are taught (MOE, 2013). Islamic Education emphasising on *Akhlaq* is taught in school to teach ethics to Muslim students (Tamuri, Othman, Dakir, Ismail, & Stapa, 2013) while the non-Muslim students like Christians, Hindus and Buddhists are taught Moral Education and Civics and Citizenship Education (Balakrishnan, 2010).

The Malaysia Education Blueprint 2013-2025 is established to improve the quality of Malaysian education. One of the critical attributes of this guideline is to make sure every student is instilled with a strong sense of ethics and spirituality through the education system, hence enabling the students to rise to face any inevitable challenges that come their way through adulthood later. In that sense, they are able resolve disputes amicably, use good ethical judgement and moral principles when facing any ethical dilemma and possess the courage to stand up for what is right (MOE, 2013).

At the secondary level, the accounting subject is more focused on technical knowledge like the basic concept of debit and credit and the preparation of basic financial statements (Jamaluddin, et al., 2016). Zan 'Asri et al. (2010) found that the element of ethics in accounting subject is not discussed in all its 15 topics at school (Jaafar & Abdul Wahab, 2017). However, Tim and Hj. Mohd. Sanip (2016) stated that a brief explanation of IFAC code of ethics is introduced in Form 4.

Furthermore, the role of accountants as leaders with integrity, accountability and credibility has been explained well in the subject taught to the students (Tim & Hj.

Mohd Sanip, 2016). This is parallel with the primary objective of the Malaysian education syllabus, which is to produce individuals with excellent accounting skills, accountable, possess critical and reflective thinking skills, ethical working culture, information technology skills, lifelong learning culture and good communication skills (MOE, 2009).

2.3.3 The Ministry of Higher Education (MOHE)

At the university or tertiary level, professional ethics in accounting are more exposed to the students (Jaafar & Abdul Wahab, 2017). MOHE is in the process of standardising and benchmarking the accounting programs in higher education in Malaysia, so they have outlined *Halatuju Perakaunan* (HT) as a standard for all accounting programs in all private and public universities in Malaysia (Ismail, Mustapha, & Minai, 2014). Each year, there will be an improvement to outline the whole accounting framework in Malaysia. Currently, there are four version of HT i.e., *Halatuju Perakaunan 1* (HT1), *Halatuju Perakaunan 2* (HT2), *Halatuju Perakaunan 3* (HT3), and *Halatuju Perakaunan 4* (HT4).

HTI was first initiated by MOHE and adapted from the IFAC framework known as 2000 and Beyond: A Strategic Framework for Prequalification in 2000 and Beyond. HT1 contains the list of examinations, curriculum and teaching pedagogy for accounting subject. The focus of HT1 is to review and standardise the accounting curriculum in Malaysia (Ismail, Mustapha, & Minai, 2014). HT1 has recommended one standalone ethics subject called Business Ethics as a compulsory subject for all accounting students (Mohamed Saat, Porter, & Woodbine, 2010).

Second, HT2 was used from 2007 until 2013, and it is the amended version of HT1 (Ismail, Mustapha, & Minai, 2014). It was developed to ensure the quality of accounting program and to meet the standard and requirements of accounting education worldwide (Ismail, Mustapha, & Minai, 2014). The harmonisation of accounting education is required to guarantee that Malaysian accounting graduates are aware and competent in fulfilling the profession and industry's expectations while embracing current environmental changes and advances (Mohamed Saat, Porter, & Woodbine, 2010). Furthermore, HT2 has proposed one standalone ethics subject i.e., Business Ethics and Corporate Governance. At the same time, ethics education is embedded in other accounting subjects based on their categories (MOHE, 2006).

Third, HT3 was used from 2013 until 2015 (Ismail, Mustapha, & Minai, 2014) as the amended version of HT2, covering the improved implementation of industry training analysis, employer's evaluation and analysis of graduate's performance and comparison of the framework with other countries. Concerning inculcating ethics education in accounting, HT3 has maintained the same approach used in HT2. However, HT3 emphasises the pedagogies that improve the unsatisfactory soft skills, communication, critical thinking, application of knowledge, ethics and competitiveness (MOHE, 2015).

Finally, HT4 further emphasised the importance of ethics in accounting education through incorporating the element of *adab* into the curriculum. The element of *adab* is included as one of the learning outcome of accounting courses (MOHE, 2022). Thus, this study is in line with the future of accounting education in Malaysia.

Table 2.1 shows the areas of improvement mentioned in HT1, HT2, HT3 and HT4.

Table 2.1: Accounting Ethics Education in Halatuju Perakaunan (HT)

Aspect	HT1	HT2	HT3	HT4
Accounting Curriculum	Focus on credit hours and syllabus of accounting programs.	The curriculum is comprehensive, but there is still a need to improve the teaching pedagogy among the academic staff and offer adequate technology.	A minimal credit hour is excessive and the curriculum just briefly discusses Islamic business transactions.	The total credit has been decreased to fit the 3- to 3.5-year study period with a focus on the idea of less is more.
Teaching Pedagogy	List of the methods of teaching i.e., lecture note delivery, role play, etc.	Student-centred approach.	Focus on the development of critical thinking, communication and practical approach.	Element of <i>Adaab</i> is included as one of the learning outcomes
Structure of the Course	Recommending one standalone ethics subject i.e., Business Ethics.	Ethics is a compulsory subject embedded in other subjects i.e., Business Ethics and Corporate Governance.	Ethics is a compulsory subject embedded in other subjects i.e., Business Ethics & Corporate Governance.	At least one (1) stand-alone and embedded to other courses

Source: MOHE (2007; 2015; 2022)

The HT report is outlined for the use of the accounting programs offered by the public institutions in Malaysia. Public institutions are government-funded higher education institutions under the purview of MOHE. The institutions can generally be divided into three major categories i.e., public university, polytechnics as community college and public college. Undergraduate and postgraduate programs, diploma and pre-university foundation courses are available in public universities (Education Malaysia Global Services, 2023). Universities in Malaysia are divided into two types i.e., research-focused and comprehensive. Polytechnics, community colleges and public colleges only offer certificate and diploma (Education Malaysia Global Services, 2023). Every five years, the Malaysian Qualification Agency (MQA) will monitor, examine and evaluate the accounting programs offered by all higher learning institutions in Malaysia. MQA is responsible to issue accreditation for the programs

offered (MQA, 2016). In this case, the MQA-accredited accounting programs or courses should also follow the standard and requirements as outlined by the Accountants Act 1967, First Schedule (Sections 14 and 15). Table 2.2 shows the list of Malaysian universities with MIA-accredited First Degree in Accounting.

Table 2.2: MIA-Accredited Accounting Program (First Degree) in Malaysian Universities

No.	Name of Accredited Institutions	Private or Public
1	Universiti Malaya (UM)	Public
2	Universiti Kebangsaan Malaysia (UKM)	Public
3	INTI International University & College (INTI)	Private
4	Management and Science University (MSU)	Private
5	Universiti Industri Selangor (UNISEL)	Private
6	Universiti Islam Antarabangsa Malaysia (UIAM)	Public
7	Universiti Malaysia Sabah (UMS)	Public
8	Universiti Malaysia Terengganu (UMT)	Public
9	Universiti Multimedia (MMU)	Private
10	Universiti Putra Malaysia (UPM)	Public
11	Universiti Sains Islam Malaysia (USIM)	Public
12	Universiti Sains Malaysia (USM)	Public
13	Universiti Sultan Zainal Abidin (UNISZA)	Public
14	Universiti Teknologi MARA (UiTM)	Public
15	Universiti Tenaga Nasional (UNITEN)	Private
16	Universiti Tunku Abdul Rahman (UNITAR)	Private
17	Universiti Utara Malaysia (UUM)	Public

Source: Accountants Act (1967)

2.3.4 Certified Accountant in Malaysia

A certified accountant is protected under the Accountants Act 1967, which states that no one can advertise themselves as an accountant or practise as one unless they are the members of Malaysian Institute of Accountants (MIA). According to Accountants Act 1967, certified accountants should have passed the final examination of certified accounting programs in universities listed in Figure 2.3 or the Malaysian Institute of

Accountants Qualifying Examination with at least three years of practical accounting experience. The practical experience can be in any service of chartered accounting firm, government department, bank, insurance company, local authority or other commercials, financial, industrial or professional organisation or other undertaking approved by the Council (Section 14 (1)(a)(b)(c)).

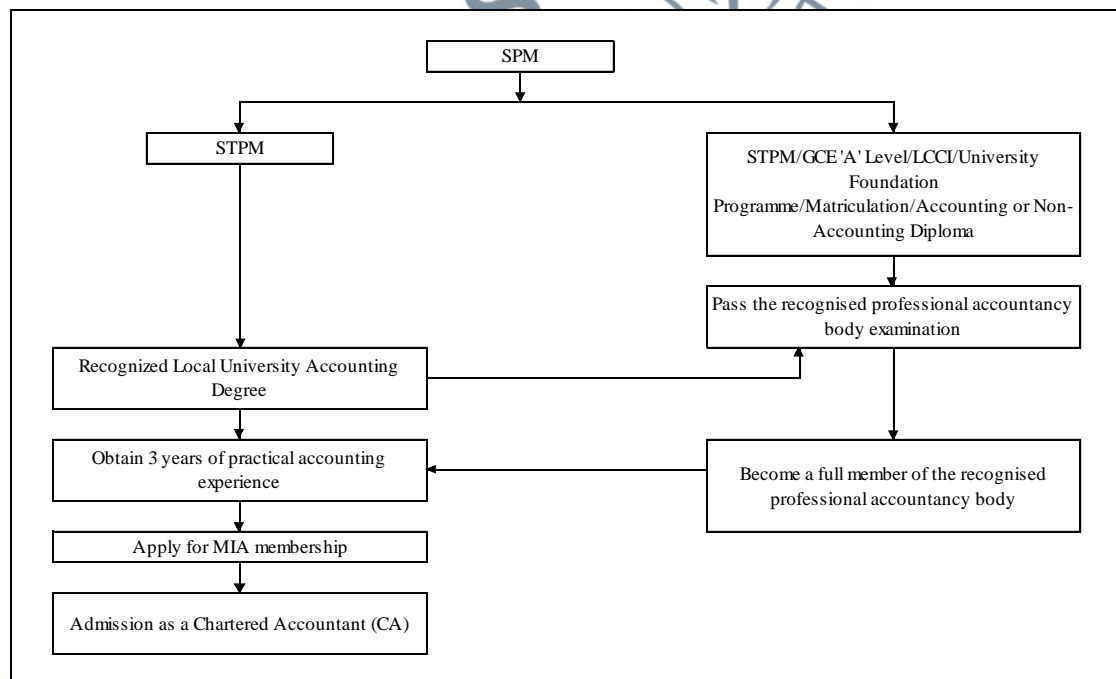
There are several paths to becoming a certified accountant in Malaysia. Figure 2.3 shows the path for accounting students starting from school. First, the students must pass the Sijil Pelajaran Malaysia (SPM) in school. With the SPM result, the students can apply to any foundation programs for example Sijil Tinggi Pelajaran Malaysia (STPM), General Certificate of Education (GCE) A-Levels, London Chamber of Commerce and Industry (LCCI), university foundation programs, matriculation, or any accounting or non-accounting diploma.

After that, students can choose whether to apply to any recognised local university accounting degree listed in Table 2.2 or directly take the recognised professional accountancy body examination. If students choose to pursue their degree in local universities, they must take several examinations from accounting professional accountancy bodies after finishing their degree. Meanwhile, accounting graduates from unrecognised local or overseas universities need to pass the MIA Qualifying Examination (MIA QE) and professional accountancy body examination.

According to the official website of MIA, there are eleven (11) recognised professional accountancy bodies i.e., Association of Chartered Certified Accountants (ACCA), Canadian Institute of Chartered Accountants (CICA), Chartered Institute of Management Accountants in the United Kingdom (CIMA), CPA Australia, Institute of Chartered Accountants in Ireland (ICAI), New Zealand Institute of Chartered

Accountants (NZICA), Institute of Chartered Accountants in Australia (ICAA), Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants of India (ICAI), Institute of Chartered Accountants of Scotland (ICAS), and Malaysian Institute of Certified Public Accountants (MICPA).

After passing all the examinations, accounting graduates need to obtain three years of practical experience can be in any service of chartered accounting firm, government department, bank, insurance company, local authority or other commercials, financial, industrial or professional organisation or other undertaking approved by the Council (Section 14 (1)(a)(b)(c)). After three years of practical experience, accounting graduates will need to apply for MIA membership to be a Chartered Accountant (CA). Figure 2.3 shows the career path to be certified accountants in Malaysia.



Source: MIA, 2019

Figure 2.3: Path for Accountancy Career in Malaysia

2.4 Theories

There are multiples theories that explain about the importance of education and environment that can influence individual behaviour. The theories in this study are used to explain the relationships between independent variables (accounting ethics education and ethical culture at workplace), mediator (values) and dependent variables (ethical behaviour of accounting graduates) of this study. In this section, the theories related to ethics education, values (personal and professional values) and ethical behaviour of accounting graduates are also presented.

The education theories and models used in this study is the deep learning theory as it is the best to be used in this research as it explains the relationship between “learning space” and “learning method” to the “process of deep learning” of an individual.

In terms of the theories of ethical behaviour of individuals, Hunt and Vitell Theory will be used. Hunt and Vitell theory is the most suitable theory to explain the ethical behaviour of accounting graduates as the theory explains the ethical decision making which is appropriate for the study (Hunt and Vitell, 1986; 2006). Hunt-Vitell’s model suggests that the reasoning process is triggered once individuals recognise ethical aspects in a dilemma. According to the model, the perceptions of ethical aspect results from individuals’ moral code (Hunt, 2016), making morality a central aspect of the model.

This section also will explained the theories related to values. In this study, Rokeach Theories has been chosen to explained the definition of values that was consist of personal and professional values. These values were said to influence individual

behavioural. Further analysis on the congruence of personal and professional values will be discussed in the next section.

2.4.1 Theories and Model Relating to Education

Education is vital in developing an individual's moral awareness (Kohlberg, 1981). There are nine objectives of ethics education (Corey et al. 2015) i.e., (i) ensure that students understand and respect the inevitability of ethical ambiguity, such as multiple points of view or contradicting options, (ii) instil in children the notion that there are various approaches to solve a single ethical problem, (iii) increase students' self-awareness, (iv) increase ethical awareness, (v) enhance moral awareness, (vi) instil a desire to conduct ethically, (vii) instil in students an understanding of the profession's established code of ethics, (viii) instil legal, ethical, and professional duties in students, and (ix) encourage employees to question the ethical aspects of their jobs (Corey, Corey, Corey, & Callanan, 2015).

2.4.1.1 Deep Learning Theory

Deep Learning Theory explains that learners' deep learning is stimulated in different learning spaces (Lawter et al., 2014). There are two types of learners i.e., experiential learners and non-experiential learners. Their deep learning process is stimulated by different learning spaces (Kolb & Kolb, 2009). An experiential learner is a student or individual who receives ethics education through formal learning spaces in the classroom. The formal ethics education or structured ethics courses taken by experiential learners helps them activate reflective learning and reframe experiences

gained from outside the formal learning spaces (Marvisk et al., 1990; Lewter et al., 2014). As for formal accounting ethics learning in the classroom, the coverage of the education or the topics covered and how it is conducted or delivered will determine the quality of the ethics education (Avci, 2017).

Meanwhile, non-experiential learner refers to student or individual who receives ethics education through informal learning space or experience outside the classroom, including learning from different sources, such as social, educational and organisational socialisation (Marvick et al., 1990). Non-experiential learners depend heavily on experience and interaction with others and can take place anywhere in an organisation. According to Passarelli and Kolb (2011), individuals also learn from others in their society; learning transcends beyond the classroom and incorporates a socialisation process through membership and identity construction (Passarelli & Kolb, 2011). The informal learning space can be acquired through industrial training. It gives them exposure to students on how reality works. Hence, it is essential to structure a quality education that stimulates a deep learning environment for the students.

The teaching styles used to teach students must be fit and reflect students' learning preferences and needs (Kolb, 1984). Kolb and Kolb (2009) suggested for the educators to apply interesting and advanced teaching styles to the students can step out of their comfort zone such as roleplay and case study discussion. However, little research was done to assess the effectiveness of this approaches (Lawter et al., 2014). At the same time, it is important to note that different students prefer different types of learning to stimulate their own personal deep learning process.

In summary, the interaction between experiential and non-experiential learners with different learning space will influence their behaviour (Kolb & Kolb, 2009; Kolb

& Kolb, 2012). Hence, a different approach or teaching style should be implemented to teach ethics to both learners to stimulate deep learning in ethics education. This study uses deep learning theory to explain the relationship between ethics education i.e., coverage of ethics courses and teaching styles and ethical culture at workplace to an individual's values and ethical behaviour.

2.4.2 Theory of Ethical Behaviour

The theory of ethical behaviour discusses factors and processes of the ethical behaviour of individuals. This theory explains why people have different views on ethical judgement and how they reach or behave based on their ethical judgement.

2.4.2.1 Hunt & Vitell (HV) General Theory of Marketing Ethics

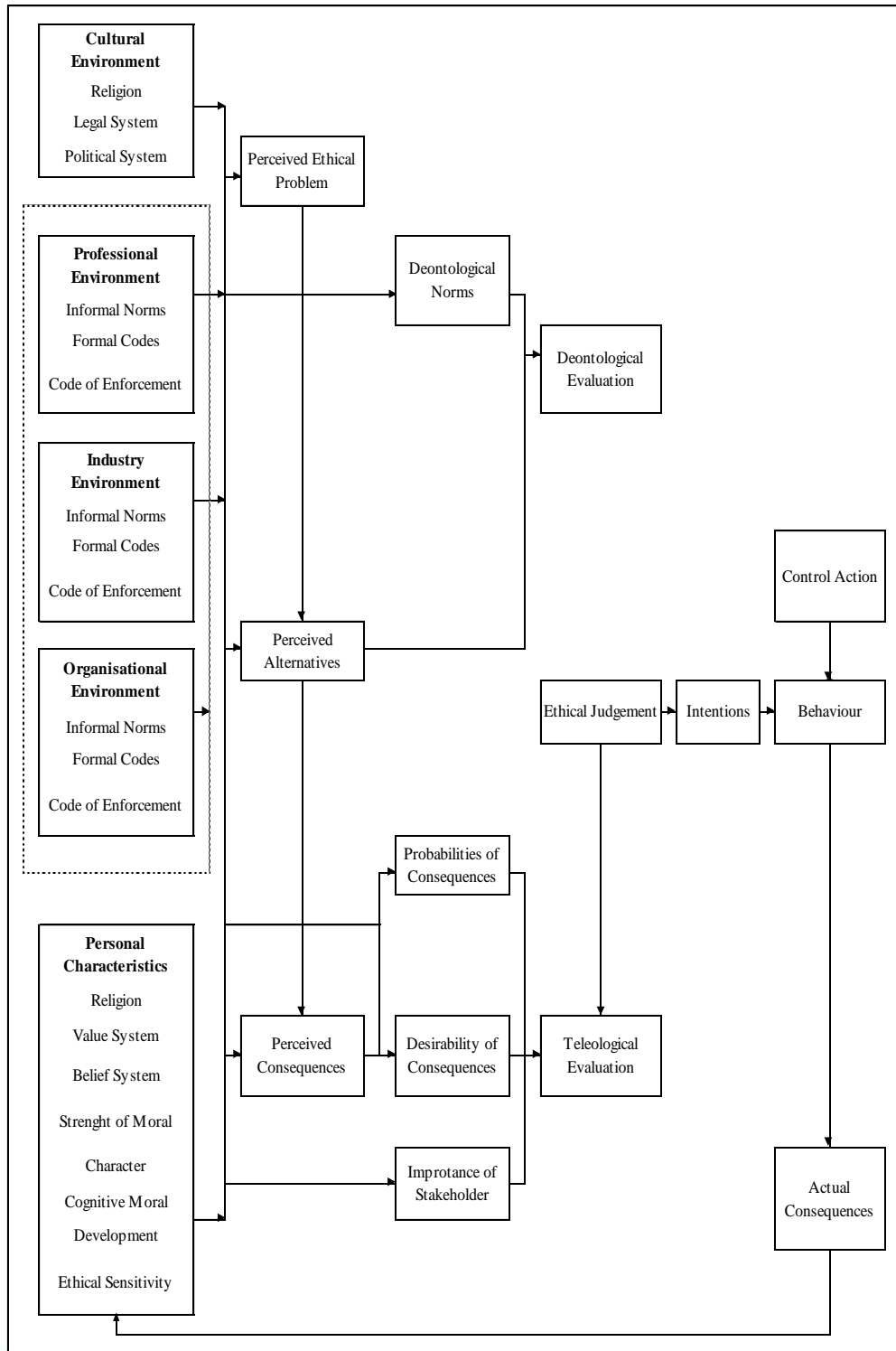
The Hunt & Vitell (1993, 1986) theory is not prescriptive but descriptive. The theory explains why people have different views on ethical judgment and show ethical behaviour using the deontological and teleological moral philosophies. This theory has integrated some factors from different models as the determinant factors of perceived ethical problems, such as organisational factors from Bartel (1971), individual and professional ethics from Pruden (1971), moral development for personal experience from Kolberg (1981) and personality characteristic from Hegarty & Sims (1978).

The determinant factors of this model are cultural environment, professional environment, industry environment, organisational environment and personal characteristics. There are a few stages in this model i.e., perception of ethical content, perception of alternatives, evaluation of deontology and teleological theories, formulation of ethical judgement, formulation of intention, formulation of behaviour, actual consequences and feedback into personal experiences.

The perception of ethical content is the most crucial stage in this model. Hunt and Vitell (1993) stated that if someone does not perceive the ethical content, this model's whole process will not occur. Therefore, this theory is only applicable when individuals perceive certain ethical issues. After analysing the ethical issues, individuals will develop various alternatives to resolve the issues.

This is followed by individuals formulating ethical judgements; all the alternatives are judged accordingly as to whether they are right or wrong based on the rule-based or consequences-based views. In this phase, the evaluation of deontology and teleology theories takes place. Deontology theory is about the rule-based view. Immanuel Kant explained that this theory focuses on the rightness and wrongness of action without considering the consequences. It is objective, where an individual will decide whether the alternative action is right or wrong. Meanwhile, teleological theory is a consequence-based ethical theory; an action is considered right or wrong based on its consequences.

Individuals act or behave according to their ethical judgments. First, they tend to intervene following their intentions. Second, they act based on their ethical beliefs and values, followed by understanding the consequences of their actions. Finally, they give feedback based on their personal experiences. Figure 2.4 shows the determinant and stages of the Hunt and Vitell theory.



Source: Hunt & Vitell (1993; 1986)

Figure 2.4: Hunt & Vitell (HV) General Theory of Marketing Ethics

2.4.3 Theories Relating to Values

In this study, values were consist of personal and professional values. Rokeach theory is the nature of human values (Rokeach, 1973). It states that a total of 36 values can be divided into two types i.e., terminal and instrumental.. It is considered among the oldest and the main theories in the field of social studies (Passafaro & Vecchione, 2022). This theory also specifically lists down all the values that can be associated with human behaviour.

Values is one of the elements that will influence an individual ethical judgement (Ferrell, Gresham, & Fraedrich, 1989). Values is an enduring idea that individuals learn and develop in socialising and guiding their behaviour (Rallapalli, Vitell, & Szeinbach, 2000). Individual's values are not necessarily consistent as the values may change based on personal experience and cultural background (Glover et al., 1997; Haron et al., 2020).

Individuals bring their values to the workplace (Ariail, Smith, & Smith, 2020). The congruence of personal and organisational values is dubbed the person-organisational fit (P-O fit) or simply the values (Ariail et al., 2020). These values guide employees at their workplace and directly affect their job performance (Ariail et al., 2020). The congruence of personal and professional values is presented in the next section.

2.4.3.1 Rokeach Theory – The Nature of Human Values

According to Rokeach (1973), *“a lasting perception that a specific method of action or end-state of existence is personally or socially preferable to an opposite or*

converse form of conduct or end-state of existence” (Rokeach, 1973, p. 5). There are two sets of values, which are terminal and instrumental. Terminal values refer to the desirable or end-state of existence. There may be differences in the lifelong objectives of various groups of individuals from various cultures (Tuulik, Öunapuu, Kuimet, & Titov, 2016). Meanwhile, instrumental values refer to the goals an individual wants to accomplish in life, which might vary across various social groups and cultures. It is a mode of behaviour (Tuulik, Öunapuu, Kuimet, & Titov, 2016).

The original list of the values has been graded according to the importance of the values. Values are considered as the principles or guidelines of individuals’ lives. According to Rokeach, once a value is gained, it forms part of an organised system of values that serves as a broad framework for resolving conflicts and making decisions. All values concerning modes of behaviour are essential in attaining all values concerning end-states. Two categories of values indicate two independents yet functionally interconnected systems. One mode of behaviour may help achieve many terminal values; several modes may help achieve a single terminal value (Rokeach, 1973). Rokeach (1989) further declared that communities and individuals might be accurately compared in specific values and prioritisation (hierarchies).

Previous studies used Rokeach’s values as a model and their reference, however the list of values kept changing over time (Braithwaite & Law, 1985; Lauristin & Vihalemm, 1997). Tepeci (2001) emphasised the impacts of personal values on organisational culture and that Rokeach’s list conforms to organisational-level values to measure person-organisation fit (Tepeci, 2011). Previous researches come to conclusion that the forces influence values from the organisation as well as social made values are limited generalizability to a single individual’s values (Meglino & Ravlin,

1998). Hence, various researches were conducted to gain the understanding on the concept of values.

There is a chance that issues will occur in this area. A comparable interpretation is not always guaranteed, even while it is frequently feasible to carry value developed across cultures and attain the same results (Braithwaite & Scott, 1991). According to Hofstede (1994), terminal values cannot define or compare organisational values since only an individual's instrumental values may be altered at the organisational level. This study uses this theory as the instrumental values are behavioural-related. Hence, it explains the relationship between the values and ethical behaviour of individuals. Table 2.3 and 2.4 shows the list of terminal and instrumental values.

Table 2.3: List of Terminal Values

Terminal Values (End-States)	
Social (Focus on Others)	Personal (Self-Focus)
A world at peace	A Comfortable Life
A World of Beauty	An Exciting Life
Equality	A Sense of Accomplishment
Family Security	Happiness Inner Harmony
Freedom	Pleasure
Mature Love	Salvation
National Security	Self-Respect
Social Recognition	Wisdom
True Friendship	

Table 2.4: List of Instrumental Values

Instrumental Values (Behavioural)	
Moral (Focus on Morality and Relation)	Competence (Focus on Competence)
Broadminded	Ambitious
Forgiving	Capable
Helpful	Clean
Honest	Courageous
Loving	Imaginative
Cheerful	Independent
Obedient	Intellectual
Polite	Logical
Responsible	Self-Controlled

Source: Rokeach (1973)

2.5 Factors Influencing Values and Ethical Behaviour

Previous studies have examined various factors that influencing the values and ethical behaviour of accounting graduates.

2.5.1 Accounting Ethics Education

The integrating ethics education into accounting curriculum is one of the most critical obstacles face by the academicians and educators in accounting programs (Huss & Patterson, 1993). Generally, there are two types of ethics courses i.e., (i) stand-alone courses and (ii) embedded in other courses. The issues pertaining to the accounting ethics courses include whether ethics can be taught (Ryan & Bisson, 1978), whether an ethics course should be a standalone or embedded in another subject (McNair & Milam, 1993; Blanthorne, Kovar, & Fisher, 2007; Sahin, Tekin, & Angay Kutluk, 2019), whether accounting lecturers is the right person to teach ethics (Win, Ismail, & Hamid, 2014) and whether active participation of students in ethics course is the best method to teach ethics (Ponemon, 1993; Okougbo & Okike, 2021; Huss & Patterson, 1993).

In HT, the universities are mandated to offer at least one standalone ethics course to accounting students. It is a compulsory course to be taken by the accounting graduates in order to graduate with Bachelor Degree of Accounting in Malaysia. At the same time, ethics topics should be embedded in other courses. There is no specific measurement on how it should be embedded. Hence, this depends on the educators or academicians to embed the ethics topics in each of the courses they teach. HT also has proposed several styles of teaching to be applied by the accounting academicians.

2.5.1.1 Coverage of Ethics Courses

Sahin et al. (2019) investigated ethics education in undergraduate accounting programs in the Turkish State and Private Universities. It was found there is a total of 58% of the accounting programs offer ethics course as a standalone course and the remaining of 42% has been embedded in other courses like auditing and internal control. (Sahin, Tekin, & Angay Kutluk, 2019).

Rather than measuring the ethics course by quantifying the accounting program offered by the universities, Davis and Welton (1991) used questionnaire to investigate the exposure of formal professional ethics education at university. The respondents are grouped into three categories i.e., (i) lower division (freshman and sophomore), (ii) upper division (junior and senior), and (iii) graduates. The author found that only 50% of the respondents are exposed to ethics education. The exposure of ethics education whether as a standalone or embedded in other courses is crucial in the development of moral of an individual. Blackthorne et al.'s (2007) stated that majority of educators did not welcome a separate course in accounting ethics. Nearly 80% of the educators in that study that agreed that ethics coverage should be provided in every accounting course.

However, these measurements are not suitable in the context of Malaysia as the standalone ethics course is mandated in all higher learning institutions in Malaysia. However, there is no maximum number of ethics course that can be offered. HT states that the minimum number of ethics course is one. Hence, this study intends to quantify the number of standalone ethics course offered to accounting graduates. In the context of embedded courses, this study quantifies how many other courses teach ethics to the accounting graduates. Table 2.5 shows the summary of measurements used for ethics education in accounting.

Table 2.5: Measurement of Ethics Education

Title / Author / Country	Objective	Method / Measurement	Finding
Inclusion of Ethics in Undergraduate Accounting Programs and a Discussion about its Teaching Ways Sahin H., Tekin M.S., and Kutluk F. A. Turkey, 2019	To study ethics education in undergraduate accounting programs in Turkey	- Population: Undergraduate accounting programs of State and Private Universities in Turkey - Measurement: i. Standalone or/and embedded in other courses ii. Credit Hours iii. Compulsory / Elective	- Standalone course: 58% - Embedded: 42% (auditing course) - Credit Hours: 47% three credit hours - Compulsory / Elective: 47% Elective
Professional Ethics: Business Students' Perceptions James R. Davis & Ralph E. Welton South Carolina, 1991	To study the ethics exposure received by business administration students	- Population: Business students and graduates - Sample: 391 students from different years: i. 131 Lower Division (freshmen and sophomore) ii. 184 Upper Division (junior and senior) iii. 76 Graduates - Questionnaire: Either they have taken formal ethics courses and training	- Percentage of students exposed to ethics courses and training: - 39% Lower Division - 67% Upper Division - 43% Graduates

2.5.1.2 Variety of Teaching Styles

The style of teaching ethics education also plays an essential role in teaching ethics to accounting graduates. Armstrong (1987) and Ponemon and Glazer (1990) found that the traditional method of teaching ethics does not contribute to the moral development of students and graduates. The authors suggested that academicians and researchers must put additional efforts to apply other teaching styles that can enhance the moral development of students and graduates. In 1993, Huss and Patterson wrote a conceptual paper on the ethics in accounting related to “values education without indoctrination”. Their article mentioned that the presentation method (case study),

treatment of students as colleagues, and student evaluation are some of the teaching styles of ethics in accounting.

The International Accounting Education Standard Board (AIESB) has also highlighted several teaching styles or delivery methods for ethics education to all accounting students and graduates e.g., lecture method, ethical discussion, exposure to alternative ethical viewpoints, collaborative learning, case study, roleplay, film/video, literature and games, personal value journals, work-based placement and mentor-based relationship, guest speakers and practitioner participation, and lastly service-learning method. However, students also have their preferable teaching styles. Okougbo & Okike (2021) ranked 245 accounting students' preferences on teaching style in ethics education in their university or college in Nigeria. There are many answers on students' preferences, therefore the conclusion made there is no one best teaching style in the teaching of ethics in accounting. However, in terms of learning point of view, students generally prefer "active learning class" as opposed to passive, traditional lecture note delivery style.

Koutsoukos et al. (2015) studied teachers' opinions on ethics education in the environment using multiple teaching methods. The sample chosen was teachers from secondary schools in Northern Greece. A set of questionnaires with 55 closed-answer questions were distributed to assess teachers' agreement and disagreement with the statement using five-Likert scale questions. The measured teaching methods are field exercise, experiment, simulation, and roleplay. The study found that field exercise is the most preferred teaching style, with 62.7% of secondary school teachers delivering ethics education related to the environment. Therefore, it can be concluded that the secondary school teacher agreed that active learning class is a great deal.

The COVID-19 pandemic has left educational institutions with no choice but to conduct online classes rather than the traditional in-person classes. According to Greenhow and Galvin (2020), the most effective learning environments are those that combine asynchronous online components, allowing students to learn at their own pace and on their own schedule. This gives them some control over their education, and regularly and meaningfully engage them with their teacher, other students, and the subject matter. The use of social media also allows students and academicians to stay connected. Other than that, the social media serves as a teaching platform with additional benefits like personal profiling, relationship-building, content creation and socialising (Greenhow & Galvin, 2020). Table 2.6 shows the summary of measurements used for teaching styles.

Table 2.6: Measurements for Teaching Styles

Title / Author / Country	Objective	Method / Measurement	Finding
Teaching strategies in accounting ethics: a students' assessment of preferred teaching styles Okougbo P. O., and Okike E. N. Nigeria 2021	To rank the preferences of the accounting students on various teaching methods adopted during the ethics instruction	<ul style="list-style-type: none"> - Research Design: Questionnaire (seven-point Likert Scale) - 1 most preferred and seven least preferred - Sample: 245 accounting undergraduates enrolled in an accounting ethics class - Measurement: Case Study, Game, Role Play, Film/Movie, Digital Video, Group Learning, Lecture note delivery - Test: Kendall W Test and Friedman Test 	<ul style="list-style-type: none"> - Students prefer active learning classes (excluding lecture note delivery) rather than passive learning class
Connection of Environmental Education with Application of Experiential Teaching Methods: A Case Study from Greece Koutsoukos M., Fragoulis I., and Valkanos E. Greece 2015	To examine secondary education teachers' opinions concerning the use of experiential teaching methods	<ul style="list-style-type: none"> - Research Design: Questionnaire (five-point Likert scale ranging from never to a great deal - 1 Never, 2 Rarely, 3 Occasionally, 4 A moderate amount, 5 A Great Deal) - Sample: secondary education teachers in Northern Greece - Measurement: Experiential Teaching Methods (field exercise, experiment, simulation and roleplay) - Other experiential teaching methods not tested in this research: case studies, excursions, debates, projects and guided) 	<ul style="list-style-type: none"> - Field exercise is a great deal in teaching style (62.4%)
Teaching with social media: Evidence-based strategies for making remote higher education less remote? Greenhow, C. and Galvin, S. Michigan, USA 2020	To provide recommendations for teaching with social media	<ul style="list-style-type: none"> - Conceptual paper - integrating social media into remote teaching and learning in university settings. 	-

2.5.2 Ethical Culture at Workplace

Organisational culture at workplace is the core and fundamental system which forms the accountants/auditors' (Douglas et al., 2001). This culture is instrumental in tackling external issues and helping new employees to adapt to new environment (Yoo & Park, 2007). Every employee in the workplace has their own specific culture that can either mirror the culture or performance of the working environment (McDermott & O'Dell, 2001). Thus, it is essential to have a good working environment that can positively influence the employees.

Douglas et al. (2001) studied ethical culture in the working environment in the two largest international CPA firms. There are 300 participants in this research, and a five-item Corporate Ethics Scale (ethical orientation, emphasis on rules vs judgement, professional involvement, professional code of conduct, and ethics instruction) with nine-Likert scale questions was used to measure ethics in the working environment of auditors and accountant. On the other hand, Sidik et al. (2018) analysed the school environment and found that teachers, peers, parents, and environmental supports are essential for students; parental support being the most significant (Sidik, Awang, & Ahmad, 2018). Table 2.7 summarises the measurement used for ethical culture in the workplace by previous studies.

Table 2.7: Measurement for Ethical Culture

Title / Author / Country	Objective	Method / Measurement	Finding
<p>The Effect of Organisational Culture and Ethical Orientation on Accountants' Ethical Judgments</p> <p>Patricia Casey Douglas, Ronald A. Davidson & Bill N. Schwartz</p> <p>Netherland</p> <p>2001</p>	<p>To examine the culture in the working environment</p>	<p>- Research Design: Questionnaire (nine-point scale anchored (1 Completely disagree, and 9 Completely agree))</p> <p>- Sample: 304 auditors at various experience levels and positions within the firms</p> <p>- Measurement: 5 items Corporate Ethics Scale (CEP) - Hunt, Wood, and Chonko 1989:</p> <ol style="list-style-type: none"> 1) I frequently observe unethical behavior among managers in my company. 2) Ethics are frequently compromised in my company in order to thrive. 3) My company's top management has made it abundantly clear that unethical behavior will not be allowed. 4) If a management in my company is found to have acted unethically in a way that primarily benefits themselves (rather than the company as a whole), they will be quickly disciplined. 5) A manager in my company who is found to have participated in unethical behavior that is largely motivated by financial benefit (as opposed to personal gain) will be swiftly reprimanded.- Test: factor analysis and coefficient alpha 	<p>None</p>
<p>Social Environmental Support in Various Types of Secondary Schools in Improving Students' Soft Skills</p> <p>Irwan Fariza Sidik, Mohd Mahzan Awang, & Abdul Razaq Ahmad</p> <p>Malaysia</p> <p>2018</p>	<p>To study the school environment for student</p>	<p>- Research Design: Questionnaire (five-point Likert scales (1 strongly disagree and five strongly agree))</p> <p>- Sample: 200 Form 4 students from four types of schools (SMK, SMKJC, SMKA, and SBP)</p> <p>- Measurement:</p> <ol style="list-style-type: none"> 1. Teacher support 2. Peer support 3. Parental support 4. Environment support <p>- Test: frequency, percentage, mean score, standard deviation, and Pearson correlation</p>	<p>- The highest mean (4.07) and standard deviation (0.882) is parental support</p>

2.5.3 Values

Personal and professional values are two different sets of values. However, according to Rokeach (1979), individual and institutional values are intertwined. Institutional values are important determinants of individual values and are also organised hierarchically. Rokeach suggest regaining institutional values “*by evaluating the personal values of institutional gatekeepers*” (Rokeach, 1979, p. 53). Hence, the “gatekeepers” or leaders’ composite value evaluations should reflect the institutional values. Institutional values can be considered professional values. This section lists down the measurement used in a prior study on the personal and professional values separately and inclusively.

2.5.3.1 Personal Values

Each individual in an organisation has different personal values and virtues (McDermott and O’Dell, 2001). There are numerous studies about moral development and personal values. Fritzsche and Oz (2007) studied working professionals’ values using the Schwartz Instrument. A total of 174 working professionals attending part-time graduate programs at an Eastern graduate school in Pennsylvania answered a questionnaire with a seven-point Likert scale anchored with the bipolar adjectives not important and extremely important. The values included in the survey are altruistic, traditional or conservation values, self-enhancement or egoistic values, and openness to change values. The data from the survey were analysed using partial least squares (PLS). The study found that employers prefer potential employees with altruistic values to those who demonstrate self-enhancement values.

Douglas, Davidson, and Schwartz (2001) used the ethics position questionnaire (EPQ) to measure personal value in their research, which was adapted from Forsyth’s

(1980) taxonomy of ethical ideologies (Forsyth, 1980). Using a questionnaire with nine-point scale anchored (1 Completely disagree and 9 Completely agree), 304 auditors at various experience levels and positions within the firms answered the EPQ. Two values used in this research are idealism and relativism. The study found that the relativism value is significant within an organisation while idealism is insignificant.

Mubako et al. (2020) also used Schwartz Instrument to research an accountant's values in the United States of America. A total of 252 fourth-year undergraduate accounting students from a university answered a six-point Likert scale with 57 statements. The author found that conservation is the most significant value to undergraduate accounting students, followed by self-transcendence and self-enhancement, while openness to change is the least value rate among the respondents.

Besides the Schwartz theory, the Rokeach theory has also been used in many studies. Ariail (2020) used RVS to examine the importance of personal values for senior accountants and audit partners. As mentioned before, Rokeach's theory has two sets of values i.e., terminal and instrumental. In this study, the author only focused on instrumental values as they are more prioritised in their jobs and daily lives. The survey used quantitative questions in the study. The respondents were asked to rank from 1 to 18 (1 as the most important and 18 as the least significant value). The study found that the respondents' top six most important values are honesty, responsibility, capable, courageous, love, and independence. Table 2.8 shows the summary of measurements used for personal values in the previous studies.

Table 2.8: Measurement for Personal Values

Title / Author / Country	Objective	Method / Measurement	Finding
Personal Values' Influence on the Ethical Dimension of Decision Making Fritzsche D. J. and Oz E. Pennsylvania 2007	To examine the personal values of working professionals by using Schwartz's instrument	<ul style="list-style-type: none"> - Research Design: Questionnaire (seven-point scale anchored with the bipolar adjectives not important and extremely important) - Sample: 174 working professionals (various backgrounds) - Measurement: SVS <ul style="list-style-type: none"> i. Altruistic Values ii. Traditional or Conservation values iii. Self-Enhancement or Egoistic values iv. Openness to change values - Test: Partial Least Squares (PLS) analysis 	Highest personal value: altruistic values and self-enhancement values
The Effect of Organisational Culture and Ethical Orientation on Accountants' Ethical Judgments Patricia Casey Douglas, Ronald A. Davidson & Bill N. Schwartz Netherlands 2001	To examine the personal values of Auditors in different Auditing Firm	<ul style="list-style-type: none"> - Research Design: Questionnaire (nine-point scale anchored; 1 Completely disagree, and 9 Completely agree) - Sample: 304 auditors at various experience levels and positions within the firms - Measurement: Forsyth's (1980) taxonomy of ethical ideologies Ethics Position Questionnaire (EPQ) - idealism and relativism: <ul style="list-style-type: none"> i. Every person should take care to avoid doing something that could tangentially harm another person. ii. Regardless of how minor the hazards may be, they should never be accepted. iii. Regardless of the benefits to be had, it is typically incorrect to assume that others could suffer harm. One should never psychologically or physically harm another person. iv. No action should be taken that would put another person's welfare or dignity in danger. v. If the action would hurt an innocent third party, it should not be taken. vi. It is unethical to weigh the benefits of an action against its drawbacks while deciding whether or not to take it. vii. It is immoral to weigh the advantages and disadvantages of a course of action before deciding whether to take it. iii. In any society, the welfare and respect for human dignity should be the top priorities. ix. The interests of others should never have to be put at risk. x. Moral deeds closely resemble the best examples of the most "perfect" behavior. xi. No ethical precepts are so crucial that they ought to be included in any system of ethics. ii. The definition of ethics changes depending on the context and social setting. iii. Morality is an individualistic concept; what one person deems moral may be viewed as immoral by another. 	Relativism: Mean 4.97 (Significant between firm differences) Idealism: Mean 5.72 (Insignificant between firm difference)

Table 2.8: (Continue)

Title / Author / Country	Objective	Method / Measurement	Finding
		<p>xiv."Rightness" cannot be compared between several modalities.</p> <p>xv.It is impossible to answer the question of what is morally right or wrong for everyone because morality is a matter of personal choice.</p> <p>xvi.Moral standards are individual guidelines that describe how one should conduct oneself; they don't appear to be used in evaluating others.</p> <p>xvii.People develop their own rules because ethical issues in interpersonal relationships are so complex.</p> <p>cxviii.Strictly codifying an ethical perspective that prohibits particular behaviors may alter the course of improved interpersonal communication and adjustment.</p> <p>xix.There are no set rules for lying; each situation will determine whether or not a lie is acceptable. The context in which an action is taken determines whether it is moral or evil to lie.</p>	
<p>Personal Values and Ethical Behaviour in Accounting Students Mubako G., Baghchi K., Udo G., Marinovic M. United States 2020</p>	<p>To develop and test an integrated model that explains how Schwartz's higher-order personal values of accountant</p>	<p>- Research Design: Questionnaire (six-point Likert scale (1 represents "not like me at all" and 6 represents "very much like me") - Sample: 252 undergraduate accounting students from a fourth-year university in the USA - Measurements: Schwartz Value</p>	<p>None</p>
<p>Do United States accountants' values match the profession's values (ethics code)? Donald L. Ariail United States of America (USA) 2020</p>	<p>To examine what are the personal ethical values congruent with the profession's ethical code</p>	<p>- Research Design: Questionnaire (ranked 1 to 18 (1 for most important; and 18 for least important of values) - Sample: Senior-level accountants and audit partners Measurement: Instrumental Values in Rokeach Values.</p>	<p>Six most important values: i. Honest ii. Responsible iii. Capable iv. Courageous v. Loving vi. Independent</p>

2.5.3.2 Professional Values

Every profession in this world has its own professional values. Ethical codes demonstrate professional values, which are also known as the standard values (Poorchangizi et al., 2019). It is common that a particular professional body or expert group to establish a framework or guideline of professional values (Weis and Schank, 2009). According to Sidik et al. (2018), students' soft skills are fundamental in helping them in their selected career or profession i.e., higher order thinking, interpersonal, leadership and problem-solving.

Nursing is one of the professions that constantly updates its professional values. Poorchangizi et al. (2019) conducted a cross-sectional study at the Kerman University of Medical Sciences, Iran, about the professional values of nursing called the Nursing Professional Values Scale-Revised (NPVS-R). This research has found that maintaining a patient's confidentiality is the most critical value compared to others. It is similar with the values hold in the accounting profession. On the one hand, in accounting profession, Subramaniam, Basit and Hassan (2019) conducted a survey constructed using ACCA model i.e., (i) confidentiality, (ii) integrity, (iii) objectivity, (iv) professional behaviour and professional competence, and (v) due care. These values are also used by other study (Aifuwa, 2018). Table 2.9 shows the measurement used for professional values in the previous studies.

Table 2.9: Measurement for Professional Values

Title / Author / Country	Objective	Method / Measurement	Finding
Social Environmental Support in Various Types of Secondary Schools in Improving Students' Soft Skills Irwan Fariza Sidik, Mohd Mahzan Awang, & Abdul Razaq Ahmad Malaysia 2018	To examine the student's soft skills (professional value)	- Research Design: Questionnaire (five-point Likert scale - 1 strongly disagree and five strongly agree) - Sample: 200 Form 4 students from four types of schools (SMK, SMKJC, SMKA and SBP) - Measurement: Soft Skills: i. High-Order Thinking Skills ii. Interpersonal social skills iii. Leadership skills iv. Problem-solving skills - Test: frequency, percentage, mean score, standard deviation and Pearson correlation	All the mean and standard deviations are average, indicating that all soft skills are relatively important
The importance of professional values from nursing students' perspective Poorchangizi B., Borhani F., Abbaszadeh A., Mirzaee M., and Farokhzadian J. Iran 2019	To investigate the importance of professional values from nursing students' perspective	- Research Design: Questionnaire (five-point Likert scale ranging from 1 to 5 with 1 = not important, 2 = somewhat important, 3 = important, 4 = very important, and 5 = the most important) - Sample: 100 nursing students - Measurement: i. Trust ii. Justice iii. Professionalism iv. Caring	Caring (the most important value)
Ethical Behaviour of Accounting Students and Intention to Make an Academic Offence Ranjheta Subramaniam, Abdul Basit & Zubair Hassan Malaysia 2017	To investigate the effect of ethical accounting practices on financial reporting quality	- Research Design: Questionnaire (five-points Likert Scale - Strongly Agree-5 and Strongly Disagree-1) - Sample: 106 students from local universities in Malaysia - Measurement: i. Confidentiality ii. Integrity iii. Objectivity iv. Professional Behaviour v. Professional Competence and Due Care - explanatory approach - SPSS	None

Table 2.9: (Continued)

Title / Author / Country	Objective	Method / Measurement	Finding
Ethical Accounting Practises and Financial Reporting Quality Hope Osayantin Aifuwa, Kemebradiker Embele & Musa Saidu Nigeria 2018	To investigate the effect of ethical accounting practices in Nigeria	- Research Design: Questionnaire (five-points Likert Scale) - Strongly Disagree (SD), Disagree (D), Not Sure (NS), Agree (A), Strongly Agree (SA) - Sample: 143 practising and non-practising accountants in Benin City and Ekpoma Measurement: i. Integrity ii. Objectivity iii. Professional Competence and due care iv. Confidentiality v. Professional Behaviour	

2.5.3.3 Personal-Professional Values

Ariail (2020) conducted a study to examine the personal ethical values congruent with the profession's ethical code. The study used 18 instrumental values from Rokeach theory to represent personal values. Meanwhile, the professional values used are from AICPA Code of Professional Conduct (Code, 2014). The study found one or more parallel with the profession's values, as represented by the US American Institute of CPAs ethics code. The study distributed questionnaires to senior accountants and audit partners to rank the top six most important personal values in RVS i.e., honesty, responsible, capability, courage, loving and independence.

After that, each of the values was compared to the professional values according to the AICPA Code of Professional Conduct. Based on the interpretative analysis, the top six personal values in RVS were matched with the professional values in the AICPA Code of Professional Conduct. It was proposed that the certified accountants/auditors' personal values to be congruent with the profession's values, as evidenced in Code

(2014). Table 2.10 shows the congruence of personal values based on the Rokeach theory and professional values based on AICPA Code of Professional Conduct.

Table 2.10: Congruence of Personal Values (Rokeach Values) and Professional Values (AICPA Code of Professional Conduct)

No.	Personal Values (RVS Top Six Values)	Professional Values (AICPA Code of Professional Conduct)
1	Honest	Integrity
2	Responsible	Responsibilities
3	Capable	Due Care Competence
4	Courageous	Integrity Objectivity Independence
5	Loving	Public Interest
6	Independent	Objectivity Independence

Source: Ariail (2020)

In Malaysia, MIA by-Law has always been used as a guideline for accountancy profession and it is adopted from IFAC Code of Ethics. There are some differences between the IFAC and AICPA codes of ethics. Most countries use the AICPA and IFAC ethical codes to assist their members in dealing with accounting information ethically. Unlike the AICPA's ethical code which was exclusively designed for the USA, the IFAC's ethical code was developed based on international principles. However, the gist and function of each of the ethical codes aim the same direction which are to offer an ethical guideline and professional values for the accountancy profession.

Next, Al-Aidaros (2015) conducted a study comparing the AICPA and IFAC codes. The author contrasted several aspects of the code i.e., (i) the establishment, (ii) the structure and approach, (iii) the public interest principle, and (iv) the independence

principle. Despite some clearly distinct distinctions, the analysis concluded that the AICPA and IFAC codes are more similar than dissimilar. The way each code defines its guiding ideas is one of the key variances. Each of the principles has a similar definition. Only the public interest and independence principles are different. Regarding the principles of public interest and independence, the IFAC code contains additional rules that reflect the public interest in particular types of entities, such as entities whose securities are listed on recognised stock exchanges and entities whose auditors must adhere to the same exact independence requirements as listed entities under applicable law or regulation. In contrast, the AICPA code does not include the previously mentioned entities.

However, both codes categorise independence into two categories i.e., independence of the mind and independence of the physical. The rules of independence are explained in greater length in the IFAC code than they are in the AICPA code, although they both have the same conceptual underpinnings. With slight phrasing variations, the AICPA and IFAC address similar challenges and protection to independence. Even though particular IFAC guidelines are more detailed than AICPA's, the author concluded that the certification criteria for auditors and accountants for both the AICPA and IFAC are almost identical (Al-Aidaros, 2015). Table 2.11 shows the similarities between AICPA Code of Professional Conduct and IFAC International Code of Ethics for Professional Accountants/MIA By-Law Code of Ethics and the description of each value.

Table 2.11: AICPA Code of Professional Conduct and IFAC International Code of Ethics/MIA By-Law Code of Ethics

No.	AICPA Code of Professional Conduct	IFAC International Code of Ethics for Professional Accountants / MIA By-Law Code of Ethics	Description
1	Professional responsibilities	Professional behaviour	Exercise of sensitive professional and moral judgments in every situation
2	Public interest	Integrity, Professional competence and due care, Objectivity, and Confidentiality	Acceptance of the duty to behave in a way that will promote public interest, uphold public trust, and show professionalism
3	Integrity	Integrity	What is right and just
4	Objectivity and Independence	Objectivity	An attribute that adds value to an accountant's services is objectivity. Relationships that can compromise an accountant's objectivity when providing attestation services are prohibited by independence.
5	Due care	Professional competence and due care	The development and maintenance of a level of comprehension and expertise that allows a member to provide services with ease and skill.

This is consistent with the Islamic element of ethics that should be embedded in the values of accounting graduates such as the concept of justice, transparency, and honesty of being professional accountants. As mentioned in the Quran in Surah Al-Baqarah, verse 282:

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَايَنْتُمْ بِدِينٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ وَلْيَكُنْ بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ

“Hi believers, when you contract a debt for a specified term, write it down. And let a scribe write [it] between you in justice.”

(Quran, Al-Baqarah: 282)

2.5.4 Ethical Behaviour

Davis & Welton (1991) conducted surveys to evaluate the ethical reasoning of business administration students in South Carolina. The questions were designed to evaluate students' ethical judgement based on several scenarios given. Other than accounting students and graduates, the ethical judgement of auditors/accountants were also analysed by the researchers. Douglas et al. (2001) examined the ethical judgement accountants/auditors from different firms and companies in the United States. A total of 304 auditors at various experience levels and positions within the firms and companies completed the survey.

Another study conducted by Nikoomaran et al. (2013) evaluated ethical judgement using modified multidimensional ethics scale (MES). A total of 119 accountants and financial managers from various firms and companies were involved in this survey. The measurements used were justice, relativism, deontology, egoism, utilitarianism, care and religion with three scenarios and actions taken by the character in each of the scenarios. The respondents of the study were required to rate whether they agree with the action taken using a 10cm line with two poles.

Next, Fritzsche and Oz (2007) analysed ethical behaviour using vignette question in terms of respondents' attitude towards bribery, coercion, deception, theft and unfair discrimination. On the other hand, Mubako, Baghchi and Marinovic (2020) researched ethical behaviour among 252 undergraduate students in the United States. The ethical behaviours were personal use, passing blame, bribery, falsification, padding expenses and deception. Table 2.12 shows the measurements used for ethical behaviour based on the previous studies.

Table 2.12: Measurement for Ethical Behaviour

Title / Author / Country	Objective	Method / Measurement	Finding
Professional Ethics: Business Students' Perceptions James R. Davis & Ralph E. Welton South Carolina 1991	To evaluate the ethical reasoning of the business administration students	<ul style="list-style-type: none"> - Population: business students and graduates - Sample: 391 students from various years - Questionnaire: 3 points Likert scale question (agreed, undecided, disagree) to a total of 17 statements of scenario - The 17 statements: <ul style="list-style-type: none"> i. Internally questionable adjustments to financial records ii. Externally questionable adjustments to financial records iii. Client with questionable credit or concise credit history iv. Friend with questionable credit or concise credit history v. Loyalty to a friend should outweigh loyalty to the company. vi. Activities that improve a company's short-term performance without hindering long-term performance. vii. Unclear policies on entertainment. viii. Forcing quarterly sales figures to meet a budget. ix. Forcing quarterly sales figures to meet a budget (thus ensuring a quarterly bonus). x. Allow personal situations to influence business decisions. xi. You should do what he/she says, even if it violates company policies. xii. Apply policies differently for employees. xiii. You should follow orders and not going to top management. xiv. Company policies/procedures should always be followed unless they are illegal. xv. A person reviewing/approving expense reports has more responsibility for following company policy. xvi. The importance of a division (making most of the profits) to a company allows for taking liberties. xvii. The threat of being labelled "whistle blower" in matters. 	None

Table 2.12: (Continued)

Title / Author / Country	Objective	Method / Measurement	Finding
<p>The Effect of Organisational Culture and Ethical Orientation on Accountants' Ethical Judgments</p> <p>Douglas P. S., Ronald A. Davidson & Schwartz B. N.</p> <p>Netherland</p> <p>2001</p>	<p>To examine the ethical judgement of auditors from different firms in the USA</p>	<p>- Research Design: Questionnaire - Vignettes (nine-point scale anchored (1 Completely disagree, and 9 Completely agree)</p> <p>- Sample: 304 auditors at various experience levels and positions within the firms</p> <p>- Measurement:</p> <ol style="list-style-type: none"> 1. CPA X is approached by a prospective client, a current employee of a large existing client corporation. The employee discloses that personnel of the client organisation are considering forming their corporation, which could eventually provide competition for their employer. Action: CPA X does not reveal the scheme to his client. 2. A client of CPA X refers another client to X and indicates that he expects some small compensation from X for his services. Action: X takes the client out to dinner. 3. CPA X is developing a bid for a significant new client. The client has already expressed to X what he expects the bid to be. X knows that the fee the client demands is significantly below the cost of rendering the services and that the audit will lose money in the first few years. However, the firm expects to raise the audit fee a few years down the road to generate a profit. Action: X deliberately sets the bid significantly below cost. 	<p>None</p>

Table 2.12: (Continued)

Title / Author / Country	Objective	Method / Measurement	Finding
		<p>4. CPA X serves as the auditor for Widget & Co., a privately held firm. Widget’s market share has declined drastically, and X knows that Widget will soon be bankrupt. Another of X’s audit clients is Solid Company. While auditing Solid’s accounts receivable, X finds that Widget & Co. owes Solid \$200,000. This represents 10 per cent of Solid’s receivables. Action: CPA X warns the client, Solid Company, about Widget’s impending bankruptcy.</p> <p>5. In addition to practising public accounting, CPA X is heavily involved in community activities. X has been involved in fund-raising efforts for the local symphony orchestra. In preparation for a proposal to an international funding organisation, the symphony president has asked X to perform the initial audit. Action: CPA X accepts the audit engagement.</p> <p>6. CPA X has had several meetings with a potential client, the CEO of a vast and profitable company. The potential client asks X to arrange a position for his son as a staff auditor in another firm’s office. Although the son is bright, he probably would not have been offered otherwise. Action: CPA X recommends making the potential client’s son an offer.</p> <p>7. While engaged in the audit of Lark Enterprises, a large client company, CPA X discovers that the company intends to default on a significant contract with another of X’s client companies, Southern Company. Southern’s contract with Lark is most prominent and represents a significant share of its sales. Action: CPA X warns Southern about Lark’s impending default. - Test: SAS Proc GLM</p>	
<p>The Effects of age, gender, education level and work experience of an accountant on ethical decision making by using fuzzy logic</p> <p>Nikoomaram H., Roodposhti F. R., Ashlaghi A. T., Lotfi F. H., Taghipourian Y.</p>	<p>- To evaluate the ethical judgement (ethical behaviour) by using the Modified Multidimensional Ethics Scale (MES)</p>	<p>- Research Design: Questionnaire (10 cm line with two poles) - Sample: 119 Accountants and Financial Manager - Measurement: Modified Multidimensional Ethics Scale (MES) - Justice, Relativism, Deontology, Egoism, Utilitarianism, Care, Religion - Scenarios: i. A manager realises that if the projected quarterly sales figures are not met, thus the manager will not receive a bonus. However, there is a customer order that, if shipped before the customer needs it, will ensure the quarterly bonus but will have no effect on the annual sales figures. Action: The manager ships the order this quarter to ensure earning the quarterly sales bonus.</p>	<p>None</p>
<p>Iran</p>			
<p>2013</p>			

Table 2.12: (Continued)

Title / Author / Country	Objective	Method / Measurement	Finding
		<p>ii. A recession has hit a firm hard, and the partners realised they must scale back. An analysis of productivity suggests that the person most likely to be fired is a long-time employee with a history of absenteeism due to illness in the family. Action: Instead, the partner in charge lays off a younger but competent recent hire.</p> <p>iii. In financial difficulty, the local small business owner approaches a long-time friend to borrow and copy a proprietary database software package that will greatly value-generating future business. The software package retails for \$500. Action: The friend loans the software package. - Test: Cronbach's coefficients.</p>	
<p>Personal Values' Influence on the Ethical Dimension of Decision Making</p> <p>Fritzsche D. J. and Oz E.</p> <p>Pennsylvania</p> <p>2007</p>	<p>To evaluate the Ethical Dimension of Decision Making (Ethical Behaviour)</p>	<p>- Research Design: Vignettes Questionnaire (ten-point scale ranging from 0, "definitely would not" to 10, "definitely would.") - Sample: 174 working professionals (various backgrounds) - Measurement: Bribery, Coercion, Deception, Theft, Unfair Discrimination</p>	<p>None</p>
<p>Personal Values and Ethical Behaviour in Accounting Students</p> <p>Mubako G., Baghchi K., Udo G., Marinovic M.</p> <p>United States</p> <p>2020</p>	<p>To examine the ethical behaviour of accounting students in the USA</p>	<p>- Research Design: Questionnaire (seven-point Likert scale where 1 'extremely unlikely, and seven represented 'extremely likely') Sample: 252 undergraduate accounting students from a university in the USA - Measurements: personal use, passing blame, bribery, falsification, padding expenses, and deception.</p>	<p>None</p>

2.6 Relationship of Accounting Ethics Education and Ethical Culture at the Workplace to Values

Accounting ethics education plays an important role in educating the accounting graduates with the personal and professional values before they begin working. As soon as they kickstart their career in finance, accounting/auditing or any related fields, the culture of the workplace will influence their values. This process is called as the assimilation process of personal values. This section explains about the relationship between accounting ethics education (coverage of ethics courses and teaching styles) and ethical culture at the workplace with the accounting graduates' values.

2.6.1 Accounting Ethics Education

Previous studies have examined the relationship between ethics courses and teaching styles to the professional and personal values. Accounting ethics education is expected to deliver the right ethics and values to be applied by the students.

2.6.1.1 Coverage of Ethics Courses

Sari (2013) found that moral education behaviour influences students' values. Specifically, standalone ethics education can be taught but at the same time needs to be embedded in other courses. However, some interviewees opine that embedded methods are more efficient because the students will not be burdened by taking a lot of subjects or courses. There are many values that can be delivered through ethics education e.g., (i) discipline and patriotism, (ii) caring for society and environment, (iii) independence and responsibility, (iv) teamwork, and (v) deciding good and wrong behaviour.

Sholihin et al. (2020) also found that business ethics courses affect the ethical and moral efficiency of students. On the other hand, Movchan and Zarishniak (2017) analysed the syllabus offered by European universities and studied the role of elective courses in students' professional development to the development of their personal and professional values (Movchan & Zarishniak, 2017). The mixture of philosophy and psychology with other technical subjects like economics and information science contribute to the development of personal and professional values. It was found that students of different backgrounds possess different sets of values.

Weber and Glyptis (2000) also found that business ethics course positively and significantly influences student's values and opinion. The students' values and opinion survey (SVOS) was distributed to 129 junior business students before and after taking the Business Ethics course. The students were found to be more concern about social issues in the community and the role of business unit in responding to this issue.

It is also in line with prior studies that were found that the inter-correlations between perception in business ethics, ethical value assessment and Hofstede's four dimensions of culture were significant (Gbadamosi, 2004). The study on 450 business studies' undergraduates was conducted and it was found that the perception of business ethics was significantly correlated with all four dimensions of culture. Ethical value assessment was significantly correlated with only individualism-collectivism and uncertainty avoidance. Table 2.13 shows the relationship between ethics courses and values based on the previous studies.

Table 2.13: Relationship between Ethics Courses and Values

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
<p>The Importance of Teaching Moral Values to the Students</p> <p>Nurlaela Sari</p> <p>Indonesia</p> <p>2013</p> <p>DV: Moral Value</p> <p>IV: Moral Value Education</p>	<p>Objective: To investigate how to teach moral values at the school and whether the moral values have an impact on the students' achievement and behaviour</p>	<ul style="list-style-type: none"> - Research Design: Interview - Sample: teachers from private and public vocational schools in Bandung - Method: transcribe data using thematic analysis - Measurement DV: Embedded moral value education to the existing curriculum and Bakti Sosial Program, leadership training, religious program and reward-punishment method and stand-alone - Measurement IV: Discipline and patriotic, caring for social and environment, independence and responsibility, teamwork and ability to decide good and wrong behaviour 	<p>Positive and Significant</p>
<p>The Role of Elective Courses in Students' Professional Development</p> <p>Movchan, L., & Zarishniak, I.</p> <p>Ukraine</p> <p>2017</p> <p>DV: Development</p> <p>IV: Elective Courses</p>	<p>Objective: To determine the role of elective courses in students' professional and personal development</p>	<ul style="list-style-type: none"> - Research Design: Analysis of syllabi. - Sample: The syllabi of some European economic universities (Lund University, The University of Vienna, The University of Copenhagen and The University of Dublin). - Method: The comparison of syllabus content on elective courses - Measurement DV: Optional courses offered to students (elective courses) - Measurement of IV: <ul style="list-style-type: none"> i. Personal Development: ii. Professional Development: 	<p>Positive and significant</p>
<p>Measuring the Impact of a Business Ethics Course and Community Service Experience on Students' Values and Opinion</p> <p>Weber, J.; Glyptis, S. M.,</p> <p>2000</p> <p>DV: Values and Opinion</p> <p>IV: Course and Community Service</p>	<p>To assesses the impact of Business Ethics course and community service experience on students' values and opinion</p>	<ul style="list-style-type: none"> - Research Design: Quantitative - Sample: 129 Junior level business students - Method: Pre-test and post-test were distributed. Two-sample T-Test were used to analyse the data. - Measurement DV: Student's Values and Opinion Survey (SVOS) - Measurement IV: Business Ethics course taken in university 	<p>Business Ethics course positively and significantly influences students' values and opinion</p>

Table 2.13: (Continued)

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
<p>Academic ethics: What has morality, culture and administration got to do with its measurement?</p> <p>Gbadamosi, G.</p> <p>2004</p> <p>DV: ethical value assessment and Hofstede's four dimensions of culture</p> <p>IV: perception in business ethics</p>	<p>To develop a measure of examination misconduct</p>	<ul style="list-style-type: none"> - Research Design: Quantitative - Sample: 450 undergraduate business students - Method: Correlation Analysis - Measurement DV: (i) eight-item component of ethical values assessment (adapted from Peppas and Peppas (2000)), (ii) Hofstede's four dimensions of culture (Individualism-collectivism, Power distance, Uncertainty avoidance and Masculinity- femininity). - Measurement IV: 30 items measure business ethics (Small, 1992) 	<p>Positive and significant</p>

2.6.1.2 Variety of Teaching Styles

Yi and Abdul Samat (2020) posited that the value of education subconsciously influences the understanding of students about the values delivered. The subconscious approach where teachers discuss about morals or values with students in classroom will help students have better understanding on the knowledge rather than having a standalone subject that teaches about morals and values. Students will usually be required to express their ethical judgement when their teachers provide case studies that should be discussed. In this case, most teachers prefer the subconscious approach rather than conscious approach.

Sholihin et al. (2020) found that virtual reality-based method used in business ethics courses is impacting the ethical moral efficiency of students. Raji et al. (2021) also mentioned on the importance of Artificial Intelligence (AI) method in teaching ethics to enhance the ethical values of the students. Student-centred approach, especially

roleplay and case study, is the most frequent and effective approach to deliver ethics education to accounting students (Brown, 1994; Huss & Patterson, 1993). Students tend to have a healthy interaction with educators who are actively participating in the teaching and learning process (Davis H. A., 2003; Klem & Connell, 2004). The ability to create a good learning and teaching setup in the classroom can influence the student's perceptions of competence and high engagement with self-regulated learning strategies (Sierens, Vansteenkiste, Goossens, Soenens, & Dochy, 2009). Table 2.14 shows the relationship between teaching styles and values.

Table 2.14: Relationship between Teaching Styles and Values

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
Quality Teaching Practice: Value Education in the Language Classroom Tan Yuan Yi and Norhanim Abdul Samat Malaysia 2020 DV: Understanding of Students about the Values IV: Value Education	Objective: To investigate how English teachers communicate values to students	- Research design: Qualitative (Case Study Interview) - Sample: English teacher in school - Method: observed and videotaped two English classes taught by two teachers (experienced and novice teachers). Then, they interviewed using the stimulated-recall methodology - Measurement DV: Values of spiritual, intellectual, esthetical, positive, interactional, citizen, economic and modernised values - Measurement IV: Embedded value education in other topics (subconscious approach) or standalone subject (conscious approach)	Value education through embedded value in other topics are more influences the understanding of students about the values delivered
The synergistic relationship of perceived autonomy support and structure in the prediction of self-regulated learning. Sierens, E.; Vansteenkiste, M.; Goossens, L.; Soenens, B.; Dochy, F. Belgium 2009 DV: Prediction of self-regulated learning IV: Perceived on autonomy support and structure	To investigate the relationship of perceived autonomy support and the provision of structure in the prediction of self-regulated learning	- Research Design: Quantitative (survey) - Sample: 526 Belgian middle to late adolescents (Grade 11 and 12) from the academic track of two secondary schools and students from the first year of teacher education - Method: Questionnaires were answered in the classroom with unattended teachers (confidentiality). - Measurement of DV: The shortened version of the Motivated Strategies for Learning Questionnaire (MSLQ; Pintrich, Smith, Garcia, & McKeachie, 1991) - Measurement of IV: Students' reports on the interactions between them with their teachers.	The interaction suggests that structure was associated with more self-regulated learning under conditions of moderate and high autonomy support only

2.6.2 Ethical Culture at Workplace

The working environment of accounting graduates is essential. Organisational culture in the working environment is the core system of the typical value of an accountant (Douglas et al., 2001). Organisational culture in the working environment is

the fundamental learning place in tackling external issues and adapting to new environment for new employees (Yoo & Park, 2007). Every employee in the workplace has their own specific culture that can either mirror the culture or performance of the working environment (McDermott & O'Dell, 2001). This is also supported by Bandura (1977) who found that top management can control the environment at workplace and can positively influence the values and ethics of the organisation. Thus, it is essential to have a good working environment that can positively influence the employees.

Zeb et al. (2021) also mentioned that organizational culture, innovation and performance were influenced by the values of individual. Douglas et al. (2001) studied the relationship between organisation's ethical culture with ethical orientation of auditors in the two largest international CPA. There were 300 participants in the research and it was found that auditors' ethical orientation (personal values) is positively influenced by organisation's cultural practices.

Meanwhile, Sidik et al. (2018) analysed students' school environment involving a total of 200 Form 4 students from different schools in Malaysia. The students answered five-point Likert scale questionnaire. This study proved that supports from teachers, peers, parents and environment are essential in an organisational working environment. The most significant supporting influence comes from parental support. This finding shows that school and home environments play a significant role in a student's life. Table 2.15 shows the relationship between ethical culture at workplace and values.

Table 2.15: Relationship between Workplace Culture and Values

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
The Effect of Organizational Culture and Ethical Orientation on Accountant's Ethical Judgments Patricia Casey Douglas, Ronald A. Davidson & Bill N. Schwartz Netherland 2001 DV: Ethical Orientation IV: Organisational Ethical Culture	Theory: Hunt and Vitell (1986) Objective: To study the relationship between a working environment and ethical orientation	- Research Design: Questionnaire - Methodology: Path Analysis (ANCOVA) - Sample: 304 auditors at various experience levels and positions within the firms - Measurement DV: Vignettes (nine-point scale anchored (1 Completely disagree, and 9 Completely agree) - Measurement of IV: Five-item Corporate Ethics Scale (CEP) - Hunt, Wood, and Chonko 1989	Positive and marginally significant
Social Environmental Support in Various Types of Secondary Schools in Improving Soft Skills Among Students Sidik, I. F., Awang M. M. and Ahmad, A. R. Malaysia 2018 DV: Soft Skills and Interpersonal IV: Environmental Support	Objective: To study the relationship of environmental support in improving the soft skills of students	- Research Design: Questionnaire - Sample: 200 4 th Grader from four different schools. - Measurement DV: Soft Skills and Interpersonal (high order thinking skills, leadership, social and interpersonal skills, and problem-solving skills) - Measurement IV: Environmental Support (parents, teacher, and peers)	Positive and significant

2.7 Relationship of Values to Ethical Behaviour

The study of the relationship between values and ethical behaviour has been discussed for years. Douglas et al. (2001) found that ethical orientation (values) is related to ethical judgment. Under the umbrella of Hunt and Vitell's (1986) theory, the ethical judgement greatly influences one's intention to behave ethically. Questionnaire was the instrument used in this research, with a sample of 304 auditors from various experience levels and positions in the chosen firms. The data were then analysed using SAS Proc GLM.

Next, Fritzsche and Oz (2007) used Schwartz's values in examining the personal values that working professionals can relate to i.e., five types of ethical dimensions of decision making (ethical behaviour). Schwartz's values highlight ten different values across the nation, however only five values were included in this study i.e., altruistic values, self-enhancement values, traditional (or conservation) values and openness to change values. The study found only altruistic values positively and significantly affect ethical behaviour. The study comprised a sample of 174 working professionals from various backgrounds.

Schwartz's values were also used by Mubako et al. (2020) to study the personal values that influence the ethical behaviour of accountants (Mubako, Baghchi, Udo, & Marinovic, 2020). This study's measurements of ethical behaviour include personal use, passing blame, bribery, falsification, padding expenses and deception. It was found that self-enhancement has a positive significance while conservation and self-transcendence have a negative and significant relationship with ethical behaviour. Openness to change shows no relationship with ethical behaviour.

On the other hand, Subramaniam et al. (2017) conducted a study to investigate the professional values of ethical behaviour in academic offences (Subramaniam, Basit, & Hassan, 2017) using the professional values based on the MIA By-Law. The study found that professional values of confidentiality, objectivity, professional behaviour and competence and due care have a positive and significant relationship with ethical behaviour. Integrity values have a negative and not significant relationship with ethical behaviour. Table 2.16 shows the relationship between values and ethical behaviour based on the previous studies.

Table 2.16: Relationship between Values and Ethical Behaviour

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
The Effect of Organizational Culture and Ethical Orientation on Accountant's Ethical Judgments Douglas P. C. , Davidson R. A. & Schwartz B. N. Netherland 2001	Theory: 1. Hunt and Vitell (1986) Objective: To study the relationship between Value and Ethical Judgement	- Research Design: Questionnaire - Sample: 304 auditors at various positions within the firms - Method: GLM - Measurement DV: Vignettes (nine-point Likert scale anchored (1 Completely disagree, and 9 Completely agree) - Measurement IV: Forsyth's (1980) taxonomy of ethical ideologies Ethics Position Questionnaire (EPQ) - idealism and relativism (nine-point scale anchored (1 Completely disagree and 9 Completely agree)	Positive: Ethical Orientation (values) is related to ethical judgments
Personal Values' Influence on the Ethical Dimension of Decision Making Fritzsche D. J. and Oz E. Pennsylvania 2007	Objective: To examine personal values that working professionals relate to Ethical Dimension of Decision Making (Ethical Behaviour)	- Research Design: Questionnaire - Sample: 174 working professionals (various backgrounds) - Method: Path coefficients - Measurement DV: Vignettes (10-point scale ranged from 0 "definitely would not" to 10 "definitely would". - Measurement IV: Schwartz Model (seven-point scale anchored with the bipolar adjectives not important and extremely important)	Positive and Significant: Altruistic Values Negative and significant: Self-enhancement values
DV: Ethical Judgement (Ethical Behaviour) IV: Ethical Orientation (Personal Values - Idealism & Relativism)			
DV: Ethical Dimension of Decision Making (Ethical Behaviour) IV: Personal Values (Schwartz)			

Table 2.16: (Continued)

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
<p>Personal Values and Ethical Behaviour in Accounting Students</p> <p>Mubako G., Baghchi K., Udo G., Marinovic M.</p> <p>United States</p> <p>2020</p> <p>DV: Ethical Behaviour</p> <p>IV: Personal Values</p>	<p>To develops and test an integrated model that explains how Schwartz’s values influence the ethical behaviour of accountants</p>	<ul style="list-style-type: none"> - Research Design: Questionnaire - Sample: 252 undergraduate accounting students from a fourth-year university in the USA - Method: Factor-based partial least squares structural equation modelling (SEM) - Measurements DV: Personal use, passing blame, bribery, falsification, padding expenses, and deception (six-point Likert scale (1 “not like me at all” and 6 represents “very much like me”)) - Measurement IV: Schwartz Personal Values (seven-point Likert scale where 1 “extremely unlikely” and 7 “extremely likely”) 	<p>Positive and Significant</p> <p>Self-Enhancement</p> <p>Negative and Significant</p> <p>Conservation</p> <p>Self-Transcendence</p> <p>Not Significant</p> <p>Openness to Change</p>
<p>Ethical Behaviour of Accounting Students and Intention to Make an Academic Offence</p> <p>Ranjheta Subramaniam, Abdul Basit & Zubair Hassan</p> <p>Malaysia</p> <p>2017</p> <p>DV: ethical behaviour (academic offence)</p> <p>IV: Values</p>	<p>To investigate the professional values of ethical behaviour in academic offence</p>	<ul style="list-style-type: none"> - Research Design: Questionnaire - Sample: 106 students from local universities in Malaysia - Method: SPSS Explanatory approach - Measurement DV: Academic Offence - Measurement IV: Values (five-point Likert Scale - Strongly Agree-5 and Strongly Disagree-1): <ul style="list-style-type: none"> i. Confidentiality ii. Integrity iii. Objectivity iv. Professional Behaviour v. Professional Competence and Due Care 	<p>Positive and significant:</p> <ul style="list-style-type: none"> i. Confidentiality ii. Objectivity iii. professional behaviour iv. professional competence and due care <p>Negative and not significant: Integrity</p>

2.8 Relationship between Accounting Ethics Education and Ethical Culture at Workplace to Ethical Behaviour

Accounting ethics education and culture at the workplace directly influence the behaviour of accounting graduates. This section explains the relationship between each independent variable to ethical behaviour based on the previous studies.

2.8.1 Accounting Ethics Education

Accounting ethics education aims to deliver good values to the students. The courses offered and the styles of teaching used by the educators or academician are expected to enhance students' ethical behaviour.

2.8.1.1 Coverage of Ethics Courses

Ethics education is a formal education received by accounting graduates during their studies. There are various opinions on the effectiveness of ethics education on the ethical behaviour of students. Previous studies found that education does positively influence the behaviour of students (Sampewai, Jurana, Abdullah, & Ternripada, 2022; Mayhew & Murphy, 2008; Susilowati, Kusmuriyanto, & Abiprayu, 2021). Mayhew and Murphy (2008) found that ethics education influences behaviour in reporting financial statements using quasi-experimental questionnaires. The study also found that when the reporting behaviour is made public to the cohort, participants who completed the ethics program misreported at significantly lower rates than those who did not receive ethics program. Susilowati et al. (2021) supported this view in the sense that ethical education and learning styles could directly influence ethical behaviour. Hence, it is shown that ethics education influences students' ethical behaviour.

On the contrary, few studies found that education could not influence human behaviours (Davis & Welton, 1991; Stephens & Stephens, 2008). Davis et al. (1991) have found that ethics education could not influence the ethical behaviour of accounting students. A sample of 391 students from different years was required to answer a questionnaire. The students were then divided into two groups i.e., one group was exposed to ethics education and another was not exposed to any ethics education. The finding showed insignificant differences between the groups. Table 2.17 shows the relationship between ethics courses and ethical behaviour based on previous studies.

Table 2.17: Relationship between Ethics Courses and Ethical Behaviour

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
Professional Ethics: Business Students' Perceptions James R. Davis & Ralph E. Welton South Carolina 1991 DV: Ethical Behaviour IV: Ethics Education	Objective: To study the relationship between ethics education and ethical behaviour	<ul style="list-style-type: none"> - Research Design: Questionnaire - Sample: 391 students from various years: Lower Division (freshmen and sophomore) 131, Upper Division (junior and senior) 184 and Graduates 76 - Method: Kruskal-Wallis one-way analysis of variance (hypotheses testing). An alpha of 0.10 was used as the rejection threshold - Measurement DV: 17 statements of scenario (3 Likert scale - agree / undecided / disagree - Measurement IV: Expose to ethics course and training (Yes / No) 	- Not significant: ethics training with ethical behaviour
The Impact of Ethics Education on Reporting Behaviour Brian W. Mayhew and Pamela R. Murphy Canada 2008 DV: Ethical Behaviour in reporting financial statements IV: Ethics Education	Objective: To study the impact of an ethics education program on reporting behaviour	<ul style="list-style-type: none"> - Research Design: Questionnaire - Sample: 4th year Master of Accounting students who just completed a newly-instituted ethics education program, and 5th year students in the same program who did not receive the ethics program - Method: Quasi-experimental design - Measurement DV: The differences between reported and actual earnings (vignettes) - Measurement IV: Exposure to ethics education (yes or no) 	Positive and significant: ethics education can impact ethical behaviour
Encouraging student ethical behavior through ethical climate in higher education Susilowati, N., Kusmuriyanto, and Abiprayu, K. B. Indonesia 2021 DV: Ethical behaviour IV: Learning Styles, Ethics education, and ethical climate	Objective: to investigate the effects of learning styles, ethics education, and ethical climate on student's ethical behaviour Theory: Deep Learning Theory	<ul style="list-style-type: none"> - Research Design: Questionnaires - Sample: 273 students (proportionate random sampling) - Method: Path analysis - Measurement DV: Ethical Behaviour - Measurement IV: (i) Learning Styles (kinaesthetic, aural, visual, and read/write), (ii) ethics education (moral awareness: thieving, sexual abuse, and hiding other friend's fault), and (iii) ethical climate (perceptions of what happens ethically correct and how ethical issues must be related to cheating) 	Positive and significant: Learning styles and Ethics Education to Ethical Behaviour

2.8.1.2 Variety of Teaching Styles

Different kinds of teaching and learning styles can be used to cater different types of learners such as active, visual, auditory, and kinaesthetic. It was found that active learning method has positively significant relationship with ethical awareness (Okougbo & Okike, 2021). Meanwhile, Healy and McCutcheon (2008) indicated that accounting students benefit from case study and problem-based learning in groups in ways that they gain confidence, self-learning skills and lifelong learning skills.

However, some students prefer traditional learning method as it is more straightforward and sometimes easier to understand and acquire knowledge (Okougbo & Okike, 2021; Covill, 2011). As different educators and students have different preferences in their styles of teaching and learning, hence various methods should be considered and used for the teaching and learning to be successful and effective. This allows the students to explore and polish their internal and external potentials. Table 2.18 shows the relationship between teaching styles and ethical behaviour.

Table 2.18: Relationship between Teaching Styles and Ethical Behaviour

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
<p>Accounting ethics education and the ethical awareness of undergraduates: an experimental study</p> <p>Nigeria</p> <p>Okougbo, P. O., Okike, E. N., & Alao, A.</p> <p>2021</p> <p>DV: Ethical Awareness</p> <p>IV: Effectiveness of Teaching Method (EIC vs Traditional)</p> <p>CV: Age, Gender and Grade Pointer</p>	<p>Theory: Chan and Leung (2006) stated that EIC have a positive impact on moral awareness</p> <p>Objective: To examine whether an ethics intervention curriculum (EIC) influences the ethical awareness of undergraduate accounting students</p>	<ul style="list-style-type: none"> - Research Design: Questionnaire (pre-test post-test non-equivalent control group design) - Methodology: <ul style="list-style-type: none"> i. Pre-test and post-test for two groups; Group 1: Active learning methods using EIC; and Group 2: Passive learning methods using traditional methods (lecture note delivery) ii. Analyse the effectiveness of the teaching method by comparing the result of ethical awareness vignettes case study from both of the groups (pre-test and post-test) iii. Data has been analysed using regression analysis - Sample: Undergraduate accounting students (five faith-based universities). - Measurement DV: KPMG Ethical Compass Toolkit: Advanced Case Study (ten case studies with a five-point Likert Scale; 1 highly unethical, 2 unethical, 3 neutral, 4 ethical, 5 highly ethical) - Measurement IV: Effectiveness of Traditional method (passive learning method - lecture note delivery) and Ethics Intervention Curriculum (EIC) (active learning method – digital video, group learning, case studies, roleplay, etc) that comprise of below topic: <ul style="list-style-type: none"> i. Introduction to accounting ethics using ethical video dilemmas ii. Applied Ethics Cases iii. Burden of Proof iv. Code Challenge v. Role Plays vi. Case Studies 	<p>Positive and Significant: Ethics Intervention Curriculum (EIC) (active learning method – digital video, group learning, case studies, roleplay, etc)</p>

2.8.2 Ethical Culture at Workplace

There are also studies about the ethical culture at the workplace and ethical behaviour. Douglas et al. (2001) and Ojo (2008) have found that the working environment has a positive and significant relationship with ethical judgement and the intention to make ethical behaviour. The dependent variable, ethical judgement, is measured using vignette questions. Meanwhile, the independent variables use the CEP questions, as discussed before.

Sautar and Molster (2004) have discussed the workplace culture by measuring the ethical decision-making in dealing with several parties like superiors, customers, other employees, suppliers, competitors, government officials, taxation matters, investors, the nature of the product, environmental issues and others. The ethical behaviour that has been used in this study are concealment of information, lack of Concern for the long-term effect of action, breaking the rules/codes or law, gift/bribe/irregular payment made by the company, falsification of information and gift/bribe/irregular payment made to the company. The study found that the top management's ethical decisions do influence the employees' ethical behaviour in the company stratified sampling technique. Table 2.19 shows the relationship between the ethical culture at the workplace and ethical behaviour based on the previous studies.

Table 2.19: Relationship between the Ethical Culture at Workplace and Ethical Behaviour

Title / Author / Country	Theory / Objective	Method / Measurement	Finding
The Effect of Organizational Culture and Ethical Orientation on Accountant's Ethical Judgments Douglas et al. Netherland 2001 DV: Ethical Judgement (Ethical Behaviour) IV: Working environment	Theory: Hunt and Vitell Objective: To study the relationship between a working environment and ethical judgement (ethical behaviour)	- Research Design: Questionnaire - Sample: 304 auditors at various experience levels and positions within the firms - Method: A path analysis - Measurement DV: Vignettes (nine-point scale anchored (1 Completely disagree, and 9 Completely agree) - Measurement IV: Five-item Corporate Ethics Scale (CEP) - Hunt, Wood, and Chonko 1989	Positive: The working environment is related to Ethical Judgement (ethical behaviour)
The Impact of Work Environment on Ethical Decision Making: Some Australian Evidence Sautar et al. Perth 2004 DV: Ethical Behaviour IV: Ethical Culture	Objective: To study the ethical culture at the workplace experienced by Australian workers in the ethical decision-making process	- Research Design: Questionnaire - Sample: 301 employees from Western Australian companies - Measurement DV: i. Concealment of information ii. Lack of Concern for the long-term effect of action iii. Breaking rules/codes or law iv. Gift/bribe/irregular payment made by a company v. Falsification of information vi. Gift/bribe/irregular payment made to a company - Measurement IV: Ethical culture making in dealing with; Superior, Customer, Other employees, Supplier, Competitors, Government official, Taxation matter, Investor, The nature of the product and Environmental issues	Ethical culture at the workplace influences the ethical behaviour
Influence of Organizational Culture on Employee Work Behavior Ojo, O. Nigeria 2012 DV: Work Behaviour IV: Organisational Culture	Objective: To ascertain the influence that organisational culture has on employee work behaviour	- Research Design: Quantitative - Sample: Entire workers of Nestle Nigeria PLC, Ikeja, Lagos State, Nigeria (stratified sampling technique) - Measurement of DV: Work Behaviour - Measurement of IV: Organisational Culture	Positive and significant

2.9 Hypothesis Development

This study has developed five hypotheses to be empirically tested. The first part of hypotheses explains the coverage of ethics courses, teaching style and culture at workplace to the values. Next, the hypothesis on the values of ethical behaviour is presented. The final section explains the role of values in mediating the coverage of ethics courses, teaching style and culture at workplace to the ethical behaviour of accounting graduates. The hypotheses were tested using structural equation modelling (SEM).

2.9.1 Accounting Ethics Education to Values

The first two hypotheses developed for this study are related to accounting ethics education, specifically on the coverage of ethics courses and variety of teaching styles with the values of accounting graduates.

2.9.1.1 Coverage of Ethics Courses and Values

Sholihin et al. (2020) found that business ethics courses do influence ethical moral efficiency. Strong and Hoffman (1990) argued that ethics classroom should be used as a consciousness-raising tool and awareness training. Movchan and Zarishniak (2017) found that the elective course on professional development can improve students' qualities in terms of professional and personal values. Sari (2013) also found that ethics education in the classroom has a positive and significant relationship to values. Weber and Glyptis (2000) found that business ethics course is positively and significantly affecting the values and opinions among business students. This is in line

with Gbadamosi (2004) who found that the perception on business ethics is highly correlated with Hofstede's cultural dimensions and ethical values assessment.

According to the theory of deep learning, ethics course is important to deliver values to accounting graduates (Kolb & Kolb, 2009). The formal learning space helps to stimulate deep learning process and create a conducive and effective environment for students to learn ethics and apply in their daily lives. As such, this study developed the following hypothesis.

H1a: There is a significant positive relationship between the coverage of ethics courses and values

2.9.1.2 Variety of Teaching Styles and Values

There are various teaching styles that can be applied by educators or academicians in the teaching of ethics and values. Virtual reality-based learning media was found to be a new way to teach business ethics to students (Sholihin et al., 2020). It is supported by Kumar et al (2009) that found that learning styles' preferences as follows i.e., visual (V) 9%, auditory (A) 28%, reading/writing (R) 38% and kinaesthetic (K) 35%. Additionally, a total of 48% of the students in the study prefer to have more than one learning mode (Kumar, Voralu, Pani, & Sethuraman, 2009). Hence, it is aligned with Raji et al. (2021) that reveals that AI tools as a medium to teach ethics give positive impact on the ethical values of individual.

Yi (2020) discovered that in order to communicate values in the classroom, subconscious approach is relatively more effective than that of conscious approach. It is especially more effective in the teaching of spiritual, intellectual, esthetical, positive,

interactional, citizen, economic and modernised values. Subconscious approaches are indirect approaches where teachers embed ethics education in their daily teachings. It was also found that the interaction suggests that structure was associated with more self-regulated learning under conditions of moderate and high autonomy support from the educators only (Sierens, Vansteenkiste, Goossens, Soenens, & Dochy, 2009).

Earlier, Huss and Patterson (1993) found that presentation method (case study), treatment of students as colleagues, and student evaluation are the best methods for the teaching of ethics in accounting. Brown (1994) stated that roleplay is an effective teaching style that delivers the values and accomplishes all ethics education goals. Van Ments (1983) articulated two advantages of roleplay i.e., changing attitudes and providing portrayals of generalised social problems.

Additionally, deep learning theory has stated that learning styles in different learning spaces influence the deep learning process of individuals. Hence, the teaching styles used to teach ethics and deliver the values to accounting students are vital to achieve the main objectives of ethics education. In short, the teaching method of ethics education is expected to affect the values of accounting graduates. As such, this study developed the following hypothesis.

H1b: There is a significant and positive relationship between the variety of teaching styles and values.

2.9.2 Culture at Workplace and Values

Douglas (2001) stated that working environment is related to the ethical orientation of individuals. Working environment can influence an individual's values

or ethical orientation. The manager and top management roles are crucial in maintaining good working environment. Ethical leaders or top management can shape employee behaviour through social learning and exchange process (Bandura, 1977). Zeb et al., (2021) also found that the values of employee were influenced by the organizational culture, innovation and performance.

Next, school environment also positively affects the student's soft skills. School is a social institution that serves and delivers educational services to students. Sidik (2018) stated that working environment influences students' soft skills. The examples of soft skills that the students can gain are higher order thinking, interpersonal and social skills, leadership skills as well as problem-solving skills.

This study examined the relationship between ethical culture at the workplace and values. According to Hunt and Vitell's theory (1993; 1986), the professional and organisation environments affect accounting graduates in making ethical judgements. Values is a main guide for accounting graduates in decision making process. In deep learning theory, the influence of informal learning spaces, like the workplace environment, will also influence individuals (Kolb & Kolb, 2009). As such, this study developed the following hypothesis.

H2: There is a significant and positive relationship between the ethical culture at the workplace and values.

2.9.3 Values and Ethical Behaviour

Values are expected to influence the ethical behaviour of accounting graduates. Douglas et al. (2001) found that ethical orientation (values) is related to students' ethical

judgments. When students are qualified to make an ethical judgement, it will lead to ethical behaviour. Other than that, Fritzsche and Oz (2007) used Schwartz's values in examining the personal values that working professionals relate to the five ethical dimensions of decision making (ethical behaviour). The author found that altruistic values positively and significantly affect the ethical behaviour of professionals.

Mubako (2020) also used Shwartz's values to identify values' relationship to ethical behaviour. Based on the study, self-enhancement was found to have a positive significance, while conservation and self-transcendence have a negative and significant relationship with ethical behaviour. Openness to change shows no relationship with ethical behaviour. Subramaniam (2017) also found that professional values i.e., confidentiality, objectivity, professional behaviour, professional competence and due care have a positive and significant relationship with ethical behaviour. Furthermore, individual values will influence how they behave when facing any ethical dilemmas. As such, this study developed the following hypothesis.

H3: There is a significant positive relationship between values and ethical behaviour.

2.9.4 Mediator (Values of Accounting Graduates)

Previous studies have found that the accounting ethics education (ethics courses and teaching styles) and ethical culture at the workplace influence the values. Previous studies also found these values were influencing the ethical behaviour of individual. Based on this proof, this study developed hypotheses using values as the mediator of the relationship between the accounting ethics education and ethical culture to the ethical behaviour of individual.

2.9.4.1 Accounting Ethics Education, Values and Ethical Behaviour

Values is expected to mediate the relationship of ethics courses offered at the university and teaching styles used by the educators or academicians to the ethical behaviour of accounting graduates.

2.9.4.1.1. Coverage of Ethics Courses, Values and Ethical Behaviour

The effectiveness of ethics education is still debatable until these days. Previous studies have proven the effectiveness of ethics education in influencing individuals' ethical behaviour (Mayhew & Murphy, 2008; Susilowati, Kusmuriyanto, & Abiprayu, 2021; Sampewai, Jurana, Abdullah, & Ternripada, 2022). Ethics education can help students understand values that can help and guide them to make ethical decisions. On the contrary, there are minority studies which have found contradicting results where ethics education did not influence ethical behaviour (Davis & Welton, 1991; Stephens & Stephens, 2008).

Subramaniam (2017) stated that confidentiality, objectivity, professional behaviour, professional competence, and due care have a positive and significant relationship with the unethical behaviour of accounting students. It shows that values are affecting individuals' ethical behaviour. Previous studies (Uyar and Gungormus, 2011; Sari, 2013) have shown that ethics education has a positive and significant relationship to values.

According to the deep learning theory, the formal learning space can influence individual behaviour. The person and environment influence the behaviour of an

individual. Thus, the values taught in formal ethics courses influence human behaviour. Based on all of these sources, this study developed the following hypothesis.

H4a: Values mediates significantly and positively the relationship between the coverage of ethics courses and ethical behaviour.

2.9.4.1.2. Variety of Teaching Styles, Values and Ethical Behaviour

In terms of teaching style, there are various teaching styles that have been suggested for the purpose of the teaching of ethics. Healy and McCutcheon (2008) indicated that case study and problem-based learning in groups can enhance the confidence, self-learning skills and lifelong learning skills. Susilowati et al. (2021) also found that learning styles used by students do influence the ethical behaviour. Active learning method was found to be the most preferred learning style by students (Okougbo & Okike, 2021). However, Covill (2011) found that college students do not share a negative view of the traditional lecture method.

Previous study found that subconscious approach can affect the values of students (Yi & Abdul Samat, 2020). Brown (1994) also mentioned that active learning methods such as roleplay and case study are effective in delivering values and accomplishing all education goals on ethics. England (1967) stated that values affect individuals' ethical behaviour. The values of managers do affect how they behave in an organisation. The "value profile of the American manager" has been used in this study, and each value is associated with different groups. The top ten values associated with people in an organisation that shape their behaviour are ability, ambition, skills, cooperation, aggressiveness, loyalty, trust, honour, tolerance and prejudice.

The effectiveness of accounting ethics education depends on the delivery method. In deep learning theory, the delivery method or the learning styles of formal learning spaces influence how accounting students behave. The values that the accounting students learn through the ethics courses influence their behaviour. Based on all of these sources, this study developed the following hypothesis.

H4b: Values mediates significantly and positively the relationship between the teaching styles and ethical behaviour.

2.9.4.2 Culture at Workplace, Values and Ethical Behaviour

As for the ethical culture at the workplace, the role of the top management in guiding the organisation to have good values that can influence ethical behaviour is crucial. Soutar (2014) found that behavioural influence at the workplace influences employees' ethical behaviour. Douglas (2001) also found that the working environment is related to ethical judgement (ethical behaviour). Ojo (2008) found that organisational culture has a positive influence on the employee work behaviour.

Mitonga-Monga and Cilliers (2015) found that leadership is one of the essential values for all employers or top management in handling the behaviour in an organisation. Unethical behaviour by an organisation's top management can undermine the employee commitment (Mitonga-Monga & Cilliers, 2015) and affect customer loyalty to the organisation. This affects the organisation's overall performance (Giacalone & Promislo, 2014).

This is consistent with Golestanipour (2016) where the study found that the spirituality of organisation will mediate the relationship between the ethical climate at

workplace with the civic virtues of the organisation's members. In situation when any organisation members perceive ethical dilemma, organisation members will value the wellbeing of other members, and thus encourage the sense of community to helping others. The courtesy of help will lead to altruism and extra role behaviour (Golestanipour, 2016). Haldorai et al. (2020) supported this view in the sense that they found the workplace spirituality or value mediated organisational justice-organisational citizenship behaviour link and ethical climate-workplace deviant behaviour link.

The informal learning spaces in deep learning theory influences individual's behaviour. The environment or cultural workplace influences the values carried by organisation. In the Hunt and Vitell theory, the influence of environment on ethical behaviour was highlighted. The workplace's cultural practices influences individual's ethical judgement. Hence, an individual's behaviour will also be influenced by the values embedded at the workplace. Based on all of these sources, this study developed the following hypothesis.

H5: Values mediates significantly and positively the relationship between the ethical culture at workplace and ethical behaviour.

2.10 Conclusion

This chapter focuses on the literature review, developing the theoretical framework and formulating hypotheses of this study that are predicted to influence the ethical behaviour mediated by the values. In addition, the relationships between variables are based on what have been proposed by several ethical behaviour models, theories and frameworks. These relationships also were empirically proven in past studies and appropriate to the nature of the accounting and auditing profession.

This study adopted Hunt & Vitell's theory of ethics (1993; 1986) and the effectiveness of learning ethics in the accounting education model by Iqbal (2019) to link the relationships between the variables and predict ethical behaviour. This chapter also discussed five hypotheses which examine the relationship of accounting ethics education, ethical culture at workplace and values with ethical behaviour of accounting graduates. The hypotheses of the study are:

- (i) **H1a:** There is a significant positive relationship between the coverage of ethics courses and values.
- (ii) **H1b:** There is a significant and positive relationship between the variety of teaching styles and values.
- (iii) **H2:** There is a significant and positive relationship between the ethical culture at the workplace and values.
- (iv) **H3:** There is a significant positive relationship between values and ethical behaviour.
- (v) **H4a:** Values mediates significantly and positively the relationship between the coverage of ethics courses and ethical behaviour.
- (vi) **H4b:** Values mediates significantly and positively the relationship between the teaching styles and ethical behaviour.
- (vii) **H5:** Values mediates significantly and positively the relationship between the ethical culture at workplace and ethical behaviour.