

**ACCOUNTING ETHICS EDUCATION, ETHICAL CULTURE,
VALUES AND ETHICAL BEHAVIOUR OF ACCOUNTING
GRADUATES IN MALAYSIA**

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UNIVERSITI SAINS ISLAM MALAYSIA

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GRADUATES IN MALAYSIA**

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Thesis submitted in partial fulfilment for the degree of
MASTER IN ECONOMICS AND MUAMALAT ADMINISTRATION

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AUTHOR DECLARATION

I hereby declare that the work in this thesis is my own, except for quotations and summaries, which have been duly acknowledged.

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ABSTRAK

Isu berkaitan dengan tindakan yang tidak beretika telah lama dibincangkan, namun sehingga kini tidak menemui jalan penyelesaian. Jika berlaku sebarang isu atau skandal yang tidak beretika dalam sesebuah organisasi, kesalahan akan diletakkan di bahu akauntan. Kebanyakan bakal akauntan di Malaysia adalah graduan perakaunan dari universiti yang diiktiraf oleh Institut Akauntan Malaysia (MIA). Justeru, kajian ini dijalankan untuk mengkaji sama ada kursus etika perakaunan (EC), gaya pengajaran (TS) dan budaya etika (ECW) akan mempengaruhi tingkah laku etika (EB) graduan perakaunan. Selain itu, kajian juga akan mengkaji sama ada nilai (nilai peribadi-profesional) akan menjadi pengantara hubungan EC, TS dan EB dengan EB graduan perakaunan. Teori Pembelajaran Mendalam digunakan untuk menjelaskan hubungan EC dan TS terhadap EB, sementara teori Hunt dan Vitell digunakan untuk hubungan ECW terhadap EB. Responden kajian terdiri daripada graduan perakaunan tempatan dari universiti yang diiktiraf MIA yang mempunyai pengalaman bekerja kurang daripada tiga (3) tahun dalam bidang kewangan, perakaunan/pengauditan atau bidang lain yang berkaitan. Pautan kepada e-kaji selidik telah diedarkan kepada Ketua Jabatan Perakaunan daripada tujuh belas (17) universiti tempatan yang diiktiraf MIA. Pautan e-tinjauan kemudiannya telah disebarkan kepada alumni perakaunan yang telah menamatkan pengajian pada tahun 2019, 2020 dan 2021. Penyelidik mengedarkan 400 soal selidik kepada responden, namun hanya 344 yang boleh digunakan. Data yang diperoleh dianalisis menggunakan PLS-SEM. Dapatan kajian menunjukkan terdapat hubungan positif dan signifikan gaya pengajaran dan budaya etika di tempat kerja dengan nilai. Didapati juga bahawa nilai menjadi pengantara hubungan gaya pengajaran dan budaya etika di tempat kerja dengan tingkah laku beretika. Beberapa cadangan kajian termasuk ahli akademik harus menyampaikan kursus etika dengan menggunakan pelbagai gaya pengajaran, majikan harus membantu menyemai budaya etika di tempat kerja dengan mewajibkan pekerja menghadiri latihan etika dan pengurusan harus mempamerkan nilai yang baik kepada pekerja. Kajian ini akan membantu pendidik etika dalam menyampaikan prinsip-prinsip etika kepada bakal akauntan, sambil juga membantu usaha-usaha kerajaan untuk menangani masalah-masalah perilaku tidak beretika dalam bidang perakaunan di Malaysia.

ABSTRACT

Unethical issues that have been discussed over the years are still not solved. The blame will be put on the accountant's shoulder if any unethical issues or scandal happens. Most future accountants in Malaysia are accounting graduates from Malaysian Institute of Accountants (MIA) accredited universities. Hence, this study is undertaken to examine whether accounting ethics courses, teaching styles and ethical culture will influence the ethical behaviour of accounting graduates. In addition, the study will also examine whether values (personal-professional values) will mediate the relationship of accounting ethics courses, teaching styles and ethical culture to the ethical behaviour of accounting graduates. There are two theories used which are; (i) Deep Learning Theory to explain the relationship of ethics education to values and ethical behaviour; and (ii) Hunt and Vitell Theory to explain the relationship of culture at workplace to values and ethical behaviour. The study's respondents comprise local accounting graduates from MIA-accredited universities with less than three years of experience in finance, accounting/auditing or related fields. Link to the e-survey is distributed to the Head of Accounting Departments from seventeen (17) local MIA-accredited universities to be distributed to the accounting alumnus who graduated in 2019, 2020 and 2021. The researcher distributed 400 questionnaires to respondents, however only 344 were usable. Data garnered is analysed using PLS-SEM. The findings show a positive and significant relationship between teaching style and ethical culture in workplace to values. It was also found that values mediate the relationship of teaching style and ethical culture at workplace with ethical behaviour. Some of the study's suggestions include that academics should deliver ethics courses using various teaching styles, employers should help instil ethical culture at the workplace by requiring employees to attend ethical training and that management should exhibit good values to the employees. This research will aid ethics instructors in imparting ethical principles to aspiring accountants, while also assisting governmental efforts to address instances of unethical conduct within the accounting sphere in Malaysia.

الملخص

القضايا غير الأخلاقية التي تمت مناقشتها على مر السنين لم تحل بعد. سيتم وضع اللوم على عاتق المحاسب إذا حدثت أي قضايا غير أخلاقية أو فضيحة. معظم المحاسبين المستقبليين في ماليزيا هم خريجون في مجال لذا، يتم إجراء هذه الدراسة. (MIA) المحاسبة من الجامعات المعتمدة من المعهد الماليزي للمحاسبين والثقافة الأخلاقية (TS) وأنماط التدريس (EC) لفحص ما إذا كانت دورات أخلاقيات المحاسبة لخريجي المحاسبة. بالإضافة إلى ذلك، ستقوم الدراسة (EB) ستؤثر على السلوك الأخلاقي (ECW) ECW و TS و EC أيضًا بفحص ما إذا كانت القيم (القيم الشخصية والمهنية) ستتوسط العلاقة بين EB، إلى TS و EC لخريجي المحاسبة. يتم استخدام نظرية التعلم العميق لشرح العلاقة بين EB إلى EB، تتكون عينة الدراسة من خريجي EB إلى ECW ل Hunt and Vitell بينما يتم استخدام نظرية والذين يملكون أقل من ثلاث سنوات من الخبرة في MIA المحاسبة المحليين من الجامعات المعتمدة من المجالات المالية والمحاسبة /التدقيق أو المجالات ذات الصلة. تم توزيع رابط الاستطلاع الإلكتروني إلى رؤساء ل يتم توزيعه على الخريجين المحاسبين MIA أقسام المحاسبة من سبعة عشر (17) جامعة محلية معتمدة من الذين تخرجوا في عامي 2019 و 2020 و 2021. وزع الباحث 400 استبيان على المستجيبين، ومع PLS-SEM. ذلك، كانت هناك 344 فقط قابلة للاستخدام. يتم تحليل البيانات المجمعة باستخدام تظهر النتائج علاقة إيجابية ومعنوية بين نمط التدريس والثقافة الأخلاقية في مكان العمل إلى القيم. تم أيضًا اكتشاف أن القيم تتوسط العلاقة بين نمط التدريس والثقافة الأخلاقية في مكان العمل مع السلوك الأخلاقي. تشمل بعض الاقتراحات في الدراسة أن يقدم الأكاديميون دورات أخلاقية باستخدام أنماط تدريس متنوعة، وأن يساعد أرباب العمل في غرس الثقافة الأخلاقية في مكان العمل عن طريق مطالبة الموظفين بحضور تدريب أخلاقي، وأن يظهر الإدارة قيمًا جيدة للموظفين. سيساهم هذا البحث في مساعدة معلمي الأخلاق في توجيه المبادئ الأخلاقية للمحاسبين المتطلعين، بينما سيساعد أيضًا جهود الحكومة في معالجة مشكلات السلوك غير الأخلاقي في مجال المحاسبة في ماليزيا.

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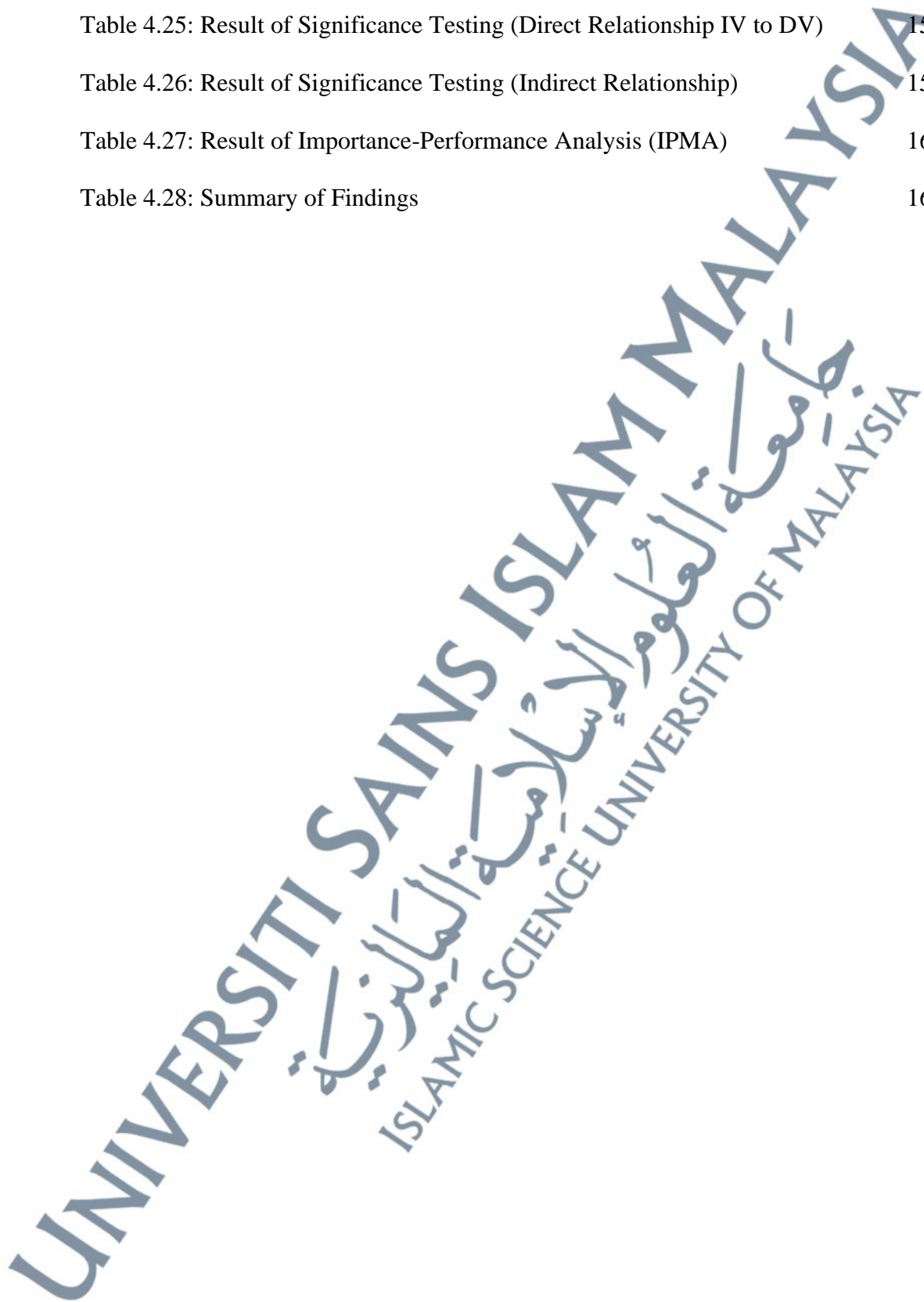
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LIST OF ABBREVIATION

AAOIFI	Accounting and Auditing Organisation for Islamic Financial Institutions
A	Agree
AAA	American Accounting Associations
AICPA	American Institute of Certified Public Accountants
ACCA	Association of Chartered Certified Accountants
ASEAN	Association of Southeast Asian Nations
AOB	Audit Oversight Board
APB	Auditing Practice Board
APC	Auditing Practices Committee
AVE	Average Variance Extracted
CPA	Certified Practising Accountant
CEO	Chief Executive Officer
VIF	Collinearity Statistic
CR	Composite Reliability
CFA	Confirmatory factor analysis
CREEM	Contextually Relevant Ethics Education Model
CEP	Corporate Ethics Scales
DV	Dependent Variable
D	Disagree
EY	Ernst & Young
ES	Ethical Standard
EPQ	Ethics Position Questionnaire
ELT	Experiential Learning Theory
FEM	Faculty of Economics and Muamalat
AFA	Federation of Accountants
FRC	Financial Reporting Council

FRGS	Fundamental Research Grant Scheme
GLM	General Linear Model
GLC	Government-Linked Companies
HTMT	Heterotrait-Monotrait Ratio
IV	Independent Variable
ICAEW	Institute of Chartered Accountants in England and Wales
IAASB	International Auditing and Assurance Standards Boards
IES	International Education Standard
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IPSASB	International Public Sector Accounting Standards Board
INTI	INTI International University & College
KPMG	Klynveld Peat Marwick Goerdeler
MIA	Malaysian Institute of Accountants
IIM	Malaysian Institute of Integrity
MSU	Management and Science University
MOE	Ministry of Education
MOHE	Ministry of Higher Education
MES	Modified Multidimensional Ethics Scale
GIACC	National Centre for Governance, Integrity and Anti-Corruption
n.d	no date/no year
NS	Not Sure
NPVS-R	Nursing Professional Values Scale-Revised
PLS-SEM	Partial Least Squares Structural Equation Modeling
PwC	PricewaterhouseCoopers
PIE	Public Interest Entities
RVS	Rokeach Values Survey

SVS	Schwartz Values Survey
SC	Security Commission
SEC	Security Exchange Commission
SBP	Sekolah Berasrama Penuh
SMK	Sekolah Menengah Kebangsaan
SMKA	Sekolah Menengah Kebangsaan Agama
SMKJC	Sekolah Menengah Kebangsaan Jenis Cina
SA	Strongly Agree
SD	Strongly Disagree
UK	United Kingdom
USA	United States of America
UNISEL	Universiti Industri Selangor
UIAM	Universiti Islam Antarabangsa Malaysia
UKM	Universiti Kebangsaan Malaysia
UM	Universiti Malaya
UMS	Universiti Malaysia Sabah
UMT	Universiti Malaysia Terengganu
MMU	Universiti Multimedia
UPM	Universiti Putra Malaysia
USIM	Universiti Sains Islam Malaysia
USM	Universiti Sains Malaysia
UNISZA	Universiti Sultan Zainal Abidin
UiTM	Universiti Teknologi MARA
UNITEN	Universiti Tenaga Nasional
UNITAR	Universiti Tunku Abdul Rahman
UUM	Universiti Utara Malaysia