

**THE 10th ISLAMIC BANKING, ACCOUNTING AND FINANCE
INTERNATIONAL CONFERENCE 2022
(iBAF 2022)**

Insights on the Teaching of Ethics to Accounting Graduates in Malaysia

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Abstract

The rising cases of unethical scandal, especially in accounting, have been a hot topic for a long time. It calls for various professional organisations for a greater emphasis on ethics education. The topic of accounting ethics has been discussed in numerous articles and journals. In the business world, ethics deals with whether a decision made in specific business practice is acceptable or not. This paper examines the perception of ethical behaviour of accounting graduates, whether ethics can be taught, and the best approach to teaching ethics to accounting students. Interviews were conducted with two academicians and two practitioners and analysed using thematic analysis. The finding reveals that there is a slight improvement in the behaviour of accounting graduates. However, in the opinion of the participants of the study, ethical behaviour can be influenced by environmental factors. Participants of the study also believe that ethics education can be taught. However, they suggested that a standard course on ethics should be offered to all students. The participants believe that ethics could be embedded in accounting subjects according to their category. It is suggested that good ethics should be continuously nurtured as environmental factors do play a role in influencing one's good ethics; ethics can be taught, and that ethics should be taught through active learning approaches such as debate, discussion and sharing sessions, local case studies, videos, or inviting guest speakers from the industry.

Keywords: Accounting; ethical behavior; ethics education; integrating ethics; teaching approaches

1. Introduction

The integration of ethics education into the accounting curriculum has been discussed for a long time. According to previous research, ethics education in accounting programs has steadily expanded across different subjects/courses, as well as in the types of teaching methods and support materials used, such as lectures and tutorials incorporating textbook examples, in-class debates, real-life case analysis, and journal/news article reviews (Mintz, 2006; Massey, 2009). The rising unethical behaviour or accounting scandal at the international

and local level has concerned all organisation stakeholders, whether public or private. Financial failure or accounting cases like Enron, Waste Management, and Transmile greatly impacted the public trust (Pricewaterhouse Coopers, 2003).

The recent accounting fraud in the private sector involving Serba Dinamik Holding Berhad has been a piece of hot news in the media (Staff, 2021). Fraud or corporate scandals in the public sector of Malaysia have much affected the Corruption Perception Index (CPI) (International Transparency Secretariat, n.d). In 2021, Malaysia was ranked 62nd with a score of 48 on its CPI (International Transparency Secretariat, n.d). The discovery of these scandals will question the integrity and capability of the accounting profession (Sooi, 2021). A solid internal accounting control and an independent auditor can prevent fraud in financial statements (Graham & Graham P.C., n.d). Previous studies have found that accountants with solid ethics and values can influence ethical judgment (Fritzsche & Oz, 2007). This demonstrates the importance of an ethics course in the accounting curriculum (Haywood, McMullen, & Wygal, 2004). Previous studies have shown that accounting education has failed to produce balanced accounting students who are intelligent and with high morality, who will make the best judgments for society and the environment (McPhail, 2001; Inlay, 2003).

In Malaysia, the government has promoted the importance of ethics in education by incorporating professional ethics and morality into the curriculum. The Ministry of Higher Education (MOHE) has outlined a comprehensive model for teaching ethics to all Malaysians through its *Hala Tuju* (Way forward) Report. Three *Hala Tuju* (Way forward) reports have been published with the collaboration of an accounting regulatory body in Malaysia called the Malaysian Institute on Accountants (MIA). MOHE and MIA have standardised the topic covered on ethics education for the accounting profession. The Malaysian Education Blueprint (2013-2025) is another effort by the government to promote the importance of ethics in addition to knowledge and technical competency. All of these initiatives are parallel with the objective of National Education Philosophy; to create citizens of Malaysia who are intelligent and skilled, who uphold high moral standards, who are responsible and able to achieve a high level of personal well-being as well as being able to contribute to the harmony and improvement of the family, the society, and the country (Kementerian Pendidikan, n.d.).

Certified accountants must observe and understand the ethical requirement as they act in the public interest (MIA, 2019). Ethical guidelines in MIA By-Law adopted from International Education Standard (IES) 4 Professional Values, Ethics and Attitude must be mastered by accountants. As this ethical standard is one of the References in ethics education in the accounting curriculum, it should be delivered effectively. A quality accounting graduate with high ethical skills and technical knowledge will be produced through effective ethics education (Okougbo & Okike, 2021). Recently, Profesor Tan Sri Dr. Noor Azlan Ghazali (Chairman of Institut Pembangunan dan Kemajuan Inklusif Malaysia Universiti Kebangsaan Malaysia (MINDA-UKM); is also of the opinion that the ranking system of educational institutions based on their examination result is a big mistake because it does not consider other non-academic measurements such as values and ethics (Mat Ruzki, 2022). Hence, an effective ethics education with the best teaching delivery method must be provided to enhance the ethical behaviour of accounting graduates (Koutsoukos, Fragoulis, & Valkanos, 2015; Okougbo & Okike, 2021).

2. Problem Statement

Corporate scandals are a crucial incident that must be addressed in the accounting profession, demonstrating the necessity for quick action (McPhail, 2001). Whether private or public, accounting scandals such as fraud and money laundering have occurred. Accounting fraud is a general word for intentionally manipulating financial statements to create a misleading image of a company's wealth (Tutino & Merlo, 2019). The accountant's inaccurate representation of an organisation's financial statements will lead to an accounting scandal as it does not provide transparent and reliable information to the stakeholders (Kizil & Kaşbaşı, 2018). This happens when certified accountants do not have strong values and ethical skills to make an ethical judgement (Fritzsche & Oz, 2007). Previous studies proved that accounting education has failed to produce balanced accounting graduates in intellectual, skills, and morals to make the best decisions in the interest of society and its environment (McPhail, 2001; Fritzsche & Oz, 2007).

The decline in accountants' ethical behaviour will affect the company's performance and reputation (Yayla, Kırkibir, & Cengiz, 2007). It becomes worse when the public wrongly perceives the accountants or auditors of the company whenever there is fraud and scandals in the organisation. The Vice-President of the American Institute of Certified Public Accountants (AICPA), Olson Wallace E., stated that "As long as investors suffer losses from a sudden and drastic drop in earnings or the bankruptcy of a corporation which was widely regarded as a good investment, our profession is going to be criticised in the news media " (Olson, 1973). It may be due to creative accounting practices in manipulating and misrepresenting financial reports by the accountants (Sanusi & Izedonmi, 2014). It shows the importance of ethics education in every accounting subject, including creative accounting subjects (Massey, 2009; Ahmad, 2015).

The declining quality of accounting education in terms of academic and non-academic sources has been a concern for practitioners, academics, and professional organisations for many years (Madsen, 2015). According

to previous studies, current accounting education fails to teach accounting graduates the essential skills and improve the character of society (Miller & Pincus, 1997). This may lead to a wrong perception of the accounting profession by society. The discovery of recent accounting scandals has questioned the integrity and capability of the accounting profession (Bhasin, 2016). So, it is essential to have a comprehensive ethics education model in teaching accounting to accounting students.

Apart from the problems mentioned above, the failure of ethics education for accounting graduates is due to ineffective teaching styles. The implementation method also plays a significant role in teaching ethics. Although it is generally recognised that values and ethics should be taught to accounting graduates, McPhail (2001) argues the difficulty of how to do so effectively. Teaching values and ethics need active learning, whereas teaching accounting is more about passive learning. Previous studies have proved that students prefer to have an active learning method like role play (Okougbo & Okike, 2021).

Based on what has been discussed above, ethics education in the accounting curriculum is crucial. It needs to be emphasised by all related organisations to produce an accountant with excellent technical knowledge, skills, and high ethical behaviour. Therefore, this research intends to study the perception of ethical behaviour of accounting graduates in Malaysia, whether ethics can be taught in the accounting curriculum, and the best approaches or delivery styles in teaching ethics to accounting graduates. Hence, the research questions of this study are:

- i. What is the perception of ethical behaviour of accounting graduates in Malaysia?
- ii. Can ethics be taught in the accounting curriculum?
- iii. What is the best approach in the teaching of ethics to accounting students?

3. Literature Review

3.1 Ethical Behavior

Ethics is the ability to do what is right and avoid doing wrong. Prior studies have found that the influence of family and peers (Jogdand & Naik, 2014) on individual behaviour is significant. The upbringing of the family will influence an individual's decision-making and values. According to studies conducted by Hunt and Vitell (1986), an individual's ethical behaviour is influenced by cultural environment, professional environment, industry environment, organisational environment, and personal characteristics (Hunt & Vitell, 1986). It is parallel with the previous studies that found that the working environment of individuals will influence behaviour (Douglas, Davidson, & Shwartz, 2001). According to Rokeach (1973), 39 personal values influence individual behaviour (Rokeach, 1973). The author proposed a list with two value sets: terminal and instrumental values. Terminal values are desirable and end-state; goals that a person would like to achieve during their lifetime may differ among people in different cultures. Meanwhile, instrumental values are the values that a person would like to achieve during his/her lifetime and may vary among different groups of people in different cultures (referring to preferable modes of behaviour; means of achieving the terminal values) (Rokeach, 1973).

3.2 Ethics Education in Accounting Curriculum

According to prior studies, ethics education was incorporated into the business curriculum in 1979 by a professional organisation in America, the Association to Advance Collegiate Schools of Business (AACSB) (Marzuki, Subramaniam, Cooper, & Dellaportas, 2017). The Bedford Committee, the National Commission on Fraudulent Financial Reporting (1987), and the Treadway Commission all made subsequent recommendations for ethics in accounting education (Grundfest & Berueffy, 1989). The International Federation of Accountants (IFAC) established International Education Standard 4 (IES 4), Initial Professional Development - Professional Values, Ethics, and Attitudes, which called for better curriculum standards across countries (IESB, n.d.).

Integrating ethics education into the accounting curriculum is a critical challenge academics face in accounting programs (Huss & Patterson, 1993). Previous studies have discussed issues in integrating ethics into education. These include whether ethics can be taught (Ryan & Bisson, 1978), whether an ethics course should be a stand-alone or embedded in another subject (McNair & Milam, 1993; Blanthorne, Kovar, & Fisher, 2007; Sahin, Tekin, & Angay Kutluk, 2019), whether students should be exposed to ethics course in the first or final year of study (Davis & Welton, 1991), 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).

At the international level, researchers have long emphasised the teaching of ethics. The International Federation of Accountants (IFAC) has established professional values and ethics guidelines in the accounting profession (IESB, n.d.). IFAC has several standard-setting bodies and has outlined several standards. The standard setting bodies under IFAC are International Accounting Education Standards Board, International Auditing and Assurance Standards Boards (IAASB), International Ethics Standards Board for Accountants (IESBA), and the

International Public Sector Accounting Standards Board (IPSASB). The standards issued by these bodies, have been used as a reference and guideline by accountants worldwide. This includes the International Code of Ethics for Professional Accountants (IESB, n.d.), which has been adopted by Malaysia in 2019 (MIA, 2019). The Code of Ethics discussed an accountant or auditor's professional values and ethics that all Accountants should adhere to in carrying out their tasks.

The Code of Ethics is comprised of five principles, which are:

- i. **Integrity.** Certified accountants should know what is right and what is 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. Accountants' 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 must refrain from disclosing the company's confidential information to an outsider 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 activity that may bring the profession into disrepute.

In Malaysia, the government has taken initiatives to promote the importance of ethics in education by including professional ethics and morals in education. Two responsible government ministries are involved directly in implementing ethics in education in Malaysia, namely, (i) the Ministry of Education (MOE) and the (ii) Ministry of Higher Education (MOHE). MOE has outlined the Malaysia Education Blueprint 2013-2025 for pre-school until post-secondary education (MOE, 2013). At this level, general ethics is being taught. Based on the Malaysian Education Blueprint 2013-2025, the government will ensure every student leaves school imbued with core, universal values and a solid Malaysian identity (MOE, 2013).

An Islamic subject like Akhlaq is taught in school to teach ethics to Muslim students (Tamuri, Ismail, Md. Noor, & Mohd Pisol, 2013). On the other hand, for non-Muslims, like Christians, Hindus, Buddhists, and others, a program named Moral Education is being taught in school (Balakrishnan, 2010). Students were introduced to the accounting profession by offering a Principle of Accounting course in their secondary education. In this course, students were taught the technical knowledge of preparing financial statements. The course discusses ethics such as ensuring that accounting records should be kept up to date and accountants should be accountable and able to avoid fraudulent practices (MOE, 2009).

The initiative to emphasise professional ethics in accounting is through an accounting program offered at the tertiary level (Hartini & Abdul Wahab, 2017). MOHE wanted to have a standardised accounting programs in higher education in Malaysia, and thus have outlined the *Hala Tuju* (Way Forward) Report which provides a benchmark standard for all private and public universities in Malaysia that are offering Bachelor of Accounting (Ismail, Mustapha, & Minai, 2014). The Malaysian Institute of Accountants (MIA) was also called to assist in the preparation of the *Hala Tuju* Reports. To date there are three *Hala Tuju* Reports issued and the fourth *Halatuju* Report is in the final stage of finalisation. With respect to inculcating ethics to accounting students, *Hala Tuju* 1 Report recommends having one ethics subject, Business Ethics, as one of the core subjects taught in the public university (Mohamed Saat, Porter, & Woodbine, 2010). However, *Hala Tuju* (Way Forward) 2 Report recommended having one stand-alone ethics subject, Business Ethics and Corporate Governance, and ethics education to be embedded in every other accounting subject based on its category (MOHE, 2006). *Hala Tuju* (Way Forward) 3 Report has maintained the same approach used in *Hala Tuju* (Way Forward) 2 Report. However, it emphasises the pedagogies used to improve unsatisfactory soft skills, communication, critical thinking, and application of knowledge, ethics and competitiveness (MOHE, 2015).

In addition, to support the importance of ethics, the government has also introduced the Shared Prosperity Vision 2030 which amongst others, intend to raise the awareness of integrity and accountability to curb Malaysia's corruption (MEA, 2019). All of these initiatives taken by the government show that ethics education is vital for all Malaysians and particularly also for accounting students, who would be future accountants who would be responsible to assist Malaysia to uphold integrity in the private and corporate sector.

3.3 Fraud Diamond Theory

The financial statements of the company will describe the condition of the company. However, it is different when the financial statement is prepared to cover fraud in the company. According to a previous study, fraud is an act that involves deceit, cunning, and dishonesty, as well as impractical methods of deceiving others for one's gain and harming others (Singleton & Singleton, 2010). Fraud is defined as an action that is committed with the goal to utilise something that is jointly owned, consciously, knowingly, and voluntarily (Sujana, Yasa, & Wahyuni, 2019). Fraud Diamond Theory, proposed by Wolfe and Hermanson (2004), is develops the previous fraud theory, called Fraud Triangle Theory. This theory was introduced by Cressey (1953) and had three elements: perceived pressure, opportunity and rationalisation (Sujana, Yasa, & Wahyuni, 2019). Wolfe and Hermanson

(2004) extended the fraud triangle theory by including another factor, called capacity; as a result, the theory came to be known as the Fraud Diamond Theory. Although opportunity and rationalisations, as well as perceived pressures, may exist, Wolfe and Hermanson (2004) and Ruankaew (2016) contend that fraud is impossible without the element of capacity.

4. Research Methodology

This study is an exploratory study and uses interview as a method of data collection. The participants of the interview have been chosen based on purposive sampling method and comprise two academicians and two practitioners. The questions for the interview were based on the research questions of the study. The interviews were conducted in the month of June 2022. The interview took about 1 to 1.5 hours and was recorded.

5. Analysis and Discussions

The data collected from the interview was analysed using thematic analysis to explore and understand:

- i. What is the perception of ethical behaviour of accounting graduates in Malaysia?
- ii. Can ethics be taught in the accounting curriculum?
- iii. What is the most effective teaching delivering approaches for ethics education?

5.1 Background of the Participants

The two academicians are Ph.D. holders in accounting and finance and are MIA members, with experience teaching for over ten years from two universities in Malaysia. Both the academicians have also been involved in the development of *Hala Tuju* (Way forward) 1 Report, *Hala Tuju* (Way forward) 2 Report, *Hala Tuju* (Way forward) 3 Report and also the *Hala Tuju* (Way forward) 4 Report for accounting program offered by universities in Malaysia. Currently, *Hala Tuju* (Way forward) 4 Report is still amid a discussion between the academicians and the Ministry of Higher Education (MOHE). They are also involved in developing the accounting curriculum in their respective universities. The two practitioners have experience teaching accounting subjects in the universities and are currently practicing in their audit firms.

5.2 What is the Perception of Ethical Behavior of Accounting Graduates in Malaysia?

Participants were asked whether, in their opinion, ethical behaviour has improved over the past ten years. They believe that ethical behaviour has slightly improved, but their ethical behaviour can change over the years as it can be affected by other environmental factors. Certified accountants usually conduct unethical scandals as they have the capability to do so. It is consistent with findings from previous studies, where an individual was found to commit fraud or any unethical scandals, if they have the capability, opportunity, rationalisation and capacity to do so (Free, 2015). The Fraud Diamond Theory also explains that opportunity and capacity are the factors that an individual can commit fraud in an organisation (Free, 2015; Wolfe & Hermanson, 2004; Ruankaew, 2016).

The ethical behaviour of accounting graduates is influenced by the background of the family, ethics education, working environment or culture, and value systems of the individuals. Previous studies support the findings. Upbringing in the family undoubtedly influences an individual's behaviour (Jogdand & Naik, 2014). This study is also parallel with the view of Douglas, Davidson and Shwartz (2001), which found that the workplace culture influences employee behaviour (Douglas, Davidson, & Shwartz, 2001). Personal values (Fritzsche & Oz, 2007) and professional values (Subramaniam, Basit, & Hassan, 2017) have been found to affect the behaviour of accounting graduates. Table 1 shows a summary of the perception of the academicians and practitioners about the ethical behaviour of accounting graduates.

Table 1. Summary of the Perception of Ethical Behaviour of Accounting Graduates in Malaysia.

Themes	Academicians	Practitioners
There is a slight improvement in the ethical behaviour of graduates	<ul style="list-style-type: none"> New graduates from universities will tend to have good behaviour. They tend to follow whatever instructions are given by their superiors. 	<ul style="list-style-type: none"> Accounting graduates show good ethical behaviour in general.
The behaviour of accounting graduates is dynamic.	<ul style="list-style-type: none"> Accounting graduates will behave ethically but only for the first three years in the industry. 	<ul style="list-style-type: none"> New accounting graduates are well-behaved. After a few years, they will start showing their unethical behaviour once they are offered more power (position) and money.
Ethical behaviour can be influenced by factors such as family upbringing, school education, working environment, and values.	<ul style="list-style-type: none"> The behaviour of graduates needs to be taught since their primary school. Teachers are the role models to teach what is right and wrong. In the workplace, it depends on that organisation's culture or environment. If the organisation emphasises ethics in every decision, it will influence the graduates' behaviour. 	<ul style="list-style-type: none"> It all started from the upbringing of their parents at home. The value system, working experience, and technical knowledge will influence the ethical behaviour of accounting graduates. Ethical behaviour cannot be taught through ethics education in university.

5.3 Can ethics be taught in the accounting curriculum?

The participants were asked whether ethics can be taught and whether it should be a stand-alone subject or embedded in another discipline. The answer to the interview questions shows that participants believe that a standard course on ethics can be offered to all students. However, it should be embedded into every accounting subject based on its category. The participants also mentioned educators' role in teaching accounting students ethics.

This study found that academicians and practitioners agree that ethics can be taught. However, it depends on the structure or method used in delivering ethics. Academicians also mentioned that educators, accounting professional bodies, and the government should work together to provide students with a better ethics education structure. Otherwise, the goal of ethics education failed to be delivered. This finding can be related to previous studies where the effectiveness of ethics education is still debatable (Yahaya, et al., 2016). Some studies agree that ethics education affects the ethical behaviour of accounting graduates (Mayhew, 2009), while others do not (Davis & Welton, 1991). Collaboration from each role in structuring the most effective ethics education is needed to achieve the objective of ethics education.

The study also found that the participants believe that a standard course or subject on ethics can be offered to all students. However, it should be embedded into every accounting subject based on its category. Practitioners believe that ethics education should be exposed from the first year. Academicians believe that ethics should be included in every conversation with students. This approach will teach students to be ethical every time and not only as accountants. This finding parallels the opinion of Gulgez and Bozkur (2021), where ethical values with education are essential at every stage of life as it is a fundamental process for human life (Gülgez & Bozkur, 2021).

The participants also mentioned the role and responsibility of academicians in teaching ethics. Besides showing an excellent example as a role model to the student, the practitioners also believe that academicians need the knowledge and experience to handle ethical dilemmas in the industry. In that way, they can integrate ethics education into every topic brought into the classroom. This finding is similar to Ahmad (2015) where the author found that the lack of qualified accounting academicians is one of the problems in integrating ethics and values into the accounting curriculum (Ahmad, 2015). Table 2 shows the summary of ethics education in the accounting curriculum in Malaysia.

Table 2. The summary of ethics education in accounting curriculum in Malaysia.

Themes	Academician	Practitioner
The agreement is that ethics can be taught through education but depends on the delivery method and structure.	<ul style="list-style-type: none"> • Yes, but the role of academicians, accounting professional bodies, and government in structuring the ethics in education need to be emphasised. 	<ul style="list-style-type: none"> • Yes, but it depends on the structure of the education; stand-alone or embedded
Ethics courses should be taught in each category of accounting or can be a general course on ethics followed by an ethics course discussing ethical issues in accounting	<ul style="list-style-type: none"> • It should be embedded in accounting subjects like audit, financial accounting, management accounting and taxation. 	<ul style="list-style-type: none"> • It could be that an ethics course be offered in the first year and expose the students to the philosophy of ethics and its importance. It could be offered as a common course to all business students. • In the second year, third, or final year, there could be an ethics course specific to accounting students discussing ethical issues related to accounting. • Too many ethics courses may not be necessary as the students can pick up the skills as they enter the workplace.
Educators are role models for students and should be able to bring real experiences in ethics to class	<ul style="list-style-type: none"> • Educators like teachers and lecturers are role models for the students. "You do what you say, and others will listen to you." 	<ul style="list-style-type: none"> • Lecturers need to have experience with ethical dilemmas in accounting and thus can teach ethics more effectively

5.4 What are the most effective approaches in the teaching of ethics to accounting students?

The study has asked the participants' opinions on the best approaches to teach ethics to accounting students. This study found that active learning styles are the most effective in delivering ethics education. This could include role play, discussion and debates. Students should be encouraged to voice their opinions on the issues through debate or sharing sessions. The academicians also mention that sharing from industry through short videos or guest speakers is one of the effective delivering styles. It will give a glimpse to the students of how the industry works in real life. The previous study also proves that students prefer active learning such as case studies, role play and video/film than the standard lecture note delivery (Okougbo & Okike, 2021).

Participants also believe that a case study effectively teaches students ethics. This is in line with findings from previous studies that found that a case study is also a preferred method that should be used in teaching ethics, as it is believed that the goal of ethics education can be achieved using this method (Bonney, 2015). Academicians pointed out that educators, employers, practitioners, and government should collaborate to create more local case studies in this aspect that could be used as a good teaching resource material. Practitioners also mentioned that the case study for the first-year students should be more basic and not complicated. As they move on to a more "senior" level, the case study should be more complex to suit their level of study. Table 3 shows the summary of the most effective approaches in the teaching of ethics to accounting students.

Table 3. The summary of the most effective approaches in the teaching of ethics to accounting students.

Themes	Academician	Practitioner
Active learning styles are more efficient than standard lecture note delivery	<ul style="list-style-type: none"> • Case study – more focus on local Malaysian case studies like Transmile and Serba Dinamik 	<ul style="list-style-type: none"> • A case study should be used to discuss the ethical issues related to accounting. As the student progresses with each year of study, more complex case studies can be taught
	<ul style="list-style-type: none"> • A short video on ethics education 	<ul style="list-style-type: none"> • Debate, discussion and sharing sessions on how the ethical issues should be resolved would be more effective in teaching ethics
	<ul style="list-style-type: none"> • Guest speaker from the industry 	

6. Conclusion

Accounting graduates' behaviour has slightly improved over the past ten years. However, in the opinion of the participants of the study, ethical behaviour can be influenced by environmental factors. The upbringing of the family, peers, working environment, values, and ethics education are some factors that can influence the ethical behaviour of accounting graduates. Thus, to mould an ethical accountant, it should begin with family, primary and secondary school, tertiary education, and support from other organisations that the accountant is in. Participants of the study also believe that ethics education can be taught. However, they suggested that a common course on ethics can be offered to all students. In addition, ethics could be embedded in accounting subjects according to the accounting category, for example, in auditing, management accounting, financial accounting and taxation. However, some participants believed that offering too many ethics courses would not be necessary as the accounting graduates can pick up the skills as they enter the workplace when faced with actual ethical

dilemmas. Lastly, it is suggested that ethics be taught through active learning approaches such as debate, discussion and sharing sessions. Local case studies, videos, or inviting guest speakers from the industry are some of the other methods that could be used. Thus, it calls for future research to look at an effective ethics education model in teaching ethics to enhance the ethical behaviour of accounting students.

Acknowledgements

The authors are thankful to the Malaysia's Ministry of Higher Education for the award of Fundamental Research Grant Scheme FRGS/1/2021/SS01/USIM/01/1.

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