Management and Accounting Review • Volume 24, Issue 1, Pages 127 - 152 • April 2025

Document type
Article

Source type
Journal

ISSN
26007975

DOI
10.24191/MAR.V24i01-05

View more

Personal Values and its Influence on Ethical Judgment of Malaysian Future Accountants

Ismail, Suhaiza[a] ; Rasheed, Zuhudha[b]

Save all to author list

[a] Department of Accounting, Kulliyyah of Economics and Management Sciences, International Islamic University Malaysia, Malaysia

[b] Maldives Customs Service, Maldives

Abstract

The aim of this study was to investigate the influence of personal values on ethical judgement of future accountants in Malaysia. The study used a questionnaire survey and the respondents were final year undergraduate accounting students from three public universities in Malaysia. The questionnaire comprised of instruments about personal values and ethical judgment. A total of 205 usable responses were received. Descriptive statistics and multiple regression were performed to achieve the objectives. The findings revealed that self-transcendence and self-enhancement had significant influence on ethical judgment of future accountants in Malaysia. The remaining two personal values (conservation and openness to change) had no significant influence on ethical judgment. The study contributes to the empirical evidence on the types of personal values of future accountants and their influence on ethical judgment which is currently limited. To some extent, the findings are useful to enhance ethical judgment among future accountants in relation to their personal values, which will ultimately improve the credibility of the accounting profession.

Author keywords

Accounting Students; Ethical Judgement; Malaysia; Personal Values

SciVal Topics

Related documents

Universal values and etical behaviour of hotel managers in Croatia
Ivaniš, M. , Pavlović, N.
(2017) International Journal for Quality Research

From the Editors
Dominguez, L.V. , Ferrell, O.C.
(2000) Journal of Macromarketing

Work in progress - Evaluating the decision making process that individuals and teams of engineering students employ when solving ethical dilemmas
Rudnicka, E. , Besterfield-Sacre, M. , Shuman, L.
(2005) Proceedings Frontiers in Education Conference Fie

References (76)

1 Akaah, I.P., Lund, D.

The influence of personal and organizational values on marketing professionals' ethical behavior

(1994) *Journal of Business Ethics*, 13 (6), pp. 417-430. Cited 75 times.
doi: 10.1007/BF00881450

View at Publisher

2 Andersson, L.M., Bateman, T.S.

Cynicism in the workplace: Some causes and effects

(1997) *Journal of Organizational Behavior*, 18 (5), pp. 449-469. Cited 485 times.
http://www.interscience.wiley.com/jpages/0894-3796
doi: 10.1002/(SICI)1099-1379(199709)18:5<449::AID-JOB808>3.0.CO;2-O

View at Publisher

3 Armstrong, M.B., Ketz, J.E., Owsen, D.

Ethics education in accounting: Moving toward ethical motivation and ethical behavior

(2003) *Journal of Accounting Education*, 21 (1), pp. 1-16. Cited 135 times.
doi: 10.1016/S0748-5751(02)00017-9

View at Publisher

4 Baird, J. E., Zelin, R. C.
Personal Values and Ethical Viewpoints of Accounting Majors: How Do They Compare to Other Students'?
(2007) *Journal of Legal, Ethical and Regulatory Issues*, 10 (2), p. 39. Cited 8 times.

5 Brief, A.P., Dukerich, J.M., Brown, P.R., Brett, J.F.

What's wrong with the treadway commission report? Experimental analyses of the effects of personal values and codes of conduct on fraudulent financial reporting

(1996) *Journal of Business Ethics*, 15 (2), pp. 183-198. Cited 100 times.
http://www.kluweronline.com/issn/0167-4544
doi: 10.1007/BF00705586

View at Publisher

6 Buchan, H.F.

Ethical decision making in the public accounting profession: An extension of Ajzen's theory of planned behavior

(2005) *Journal of Business Ethics*, 61 (2), pp. 165-181. Cited 158 times.
doi: 10.1007/s10551-005-0277-2

View at Publisher

7 Chan, S.Y.S., Leung, P.

The effects of accounting students' ethical reasoning and personal factors on their ethical sensitivity

(2006) *Managerial Auditing Journal*, 21 (4), pp. 436-457. Cited 100 times.
doi: 10.1108/02686900610661432

View at Publisher

8 Douglas, P. C., Barker, R. T., Schwartz, B. N.
An exploratory study of accounting students' professional attitudes: implications for accounting education
(1995) *Research on Accounting Ethics*, 1, pp. 315-330. Cited 8 times.

9 Douglas, P.C., Davidson, R.A., Schwartz, B.N.

The effect of organizational culture and ethical orientation on accountants' ethical judgments

(2001) *Journal of Business Ethics*, 34 (2), pp. 101-121. Cited 250 times.
doi: 10.1023/A:1012261900281

View at Publisher

10 Emerson, T.L.N., Conroy, S.J., Stanley, C.W.

Ethical attitudes of accountants: Recent evidence from a practitioners' survey

(2007) *Journal of Business Ethics*, 71 (1), pp. 73-87. Cited 62 times.
doi: 10.1007/s10551-006-9125-2

View at Publisher

11 Eweje, G., Brunton, M.

Ethical perceptions of business students in a New Zealand university: Do gender, age and work experience matter?

(2010) *Business Ethics*, 19 (1), pp. 95-111. Cited 113 times.
doi: 10.1111/j.1467-8608.2009.01581.x

View at Publisher

12 Fatoki, O.

The personal values of university students in South Africa

(2014) *Mediterranean Journal of Social Sciences*, 5 (23), pp. 758-763. Cited 6 times.
http://www.mcser.org/journal/index.php/mjss/article/download/4590/4455
doi: 10.5901/mjss.2014.v5n23p758

View at Publisher