

Document details

1 of 1

[Export](#) [Download](#) [Print](#) [E-mail](#) [Save to PDF](#) [Add to List](#) [More...](#) >[Full Text](#) [View at Publisher](#)[Asian Review of Accounting](#)

Volume 22, Issue 2, 2014, Pages 145-158

Effect of ethical ideologies on ethical judgment of future accountants: Malaysian evidence (Article)

Ismail, S. [✉](#) [P](#)

Department of Accounting, Faculty of Economics and Management Sciences, International Islamic University Malaysia, Jalan Gombak, Malaysia

Abstract

[View references \(41\)](#)

Purpose - The purpose of this paper is to investigate the effect of ethical ideologies on ethical judgments of future Malaysian accountants in general situations and based on the legality of the situations. The examination covers the relationships of both the specific ethical dimension (i.e. idealism and relativism) and the specific categories of ideology (i.e. absolutist and subjectivist) on ethical judgments. **Design/methodology/approach** - Using a questionnaire survey that comprises Ethical Position Questionnaire and ethical dilemma vignettes, 396 usable responses were received. In achieving the objectives, multivariate analysis of variance, correlations and univariate analysis of variance were performed. **Findings** - The study discovered a significant impact of ethical ideology on judgments regardless of the legality of the cases. In addition, the study found a significant positive and negative impact of idealism and relativism, respectively, on ethical judgment. Moreover, the study reported that absolutists are stricter whilst situationists are more lenient in making ethical judgments compared to other ideologies. **Originality/value** - The present study investigated the effect of ethical ideologies on ethical judgment, in general, as well as the effect on ethical judgment based on the legality of the ethical dilemma. This study also considered the effect of the two dimensions of ethical ideology - idealism and relativism - on ethical judgment and captured the four categories of ideology based on the taxonomy of ethical ideologies. © Emerald Group Publishing Limited.

Author keywords

[Absolutist](#) [Ethical ideology](#) [Future accountants](#) [Idealism](#) [Malaysia](#) [Relativism](#) [Subjectivist](#)

ISSN: 13217348

Source Type: Journal


Original language: English

DOI: 10.1108/ARA-08-2013-0052

Document Type: Article

Publisher: Emerald Group Publishing Ltd.

Metrics

 ⓘ[View all metrics](#) >3  Citations in Scopus
30th Percentile0.26  Field-Weighted Citation
Impact

PlumX Metrics

Usage, Captures, Mentions,
Social Media and Citations
beyond Scopus.

Cited by 3 documents

Effects of Auditors' Ethical Orientation and Self-Interest Independence Threat on the Mediating Role of Moral Intensity and Ethical Decision-Making Process

Johari, R.J. , Mohd-Sanusi, Z. , Chong, V.K.
(2017) *International Journal of Auditing*

The role of tolerance of ambiguity on ethical decision-making students: A comparative study between accounting and management students

Moardi, M. , Salehi, M. , Marandi, Z.
(2016) *Humanomics*

The effect of moral reasoning, exposure to ethics and perceived ethical climate on ethical judgement of auditors in Malaysia