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**ETHICAL ORIENTATON AND CAREER CHOICE: A CASE OF
ACCOUNTING STUDENTS IN MALAYSIA**

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Abstract

The purpose of this study are twofold, to categorise accounting students' ethical orientation and to establish whether ethical orientation influences career choice. The research is motivated by the escalating number of high profile ethical misconducts in the corporate arena, where majority of the convictions relate to the accounting profession. This research looks into ethical orientation of accounting students in Malaysia and assess the relationship between each ethical orientation with their career choice. A total of 391 responses were collected from various universities in Malaysia. Forsyth's ethics position questionnaire (EPQ) was used to evaluate the student's ethical orientation. Further, a high majority of the accounting students are situationists, consistent with a previous study conducted on accounting practitioners in Malaysia. The survey instrument also measures accounting students' career choice and career plan after completion of their studies. It is found that idealist accounting students prefer to join the accounting profession. Additionally, it was established that 89 per cent of the accounting students prefer to join the accounting profession after completing their studies. Some limitations of this research: the responses do not represent whole population of accounting students and limited number of previous research conducted in Malaysia on students using Forsyth's EPQ. Recommendations among others: to include more variables representing ethical situations, and introduce ethics in every subject offered. Students should be surrounded by ethical values because it will help them to become familiar and understand the ethical values during their tertiary level and when they join the workforce in the future.

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1. Introduction

Ethics is one of the key branches of philosophy dealing with the consequences of one's actions or decisions towards others based on ideas about what is morally good and bad. An ethical issue brings system of morality and principles into a conflict. Ethical conflict is subjective and more open to interpretation and opinion. Ethical conflict is more complicated as it deals with the conscience of a person facing an ethical dilemma. Ethics is so important that there are subjects on ethics being offered and taught at tertiary levels. There are even topics that embed issues of ethics in them. Ethics is an occurrence that we cannot avoid in all walks of life, even more so when a person is entrusted with responsibilities at the workplace.

Integrity, honesty, ethical and trustworthiness are some of the necessary characteristics of a good accountant. Nonetheless, the accounting field has faced a number of high profile ethical scandals such as Enron, WorldCom and Global Crossing. The tarnished image in the public eye had led to investors' loss of confidence in the financial reporting and deterioration of investments (Jackling, Cooper, Leung, & Dellaportas, 2007). These scandals discredit the professional accountants and auditors and disrepute the managers and top management. This was due to the discovery that accountants had succumbed to fraudulent misconduct (Comunale, Sexton, & Gara, 2006).

These ethical scandals involving professional accountant and auditor raise the question of whether the firms had complied with the accounting framework and relevant accounting practices. However, the critics are more concerned with ethical standard and behaviour of accountant as opposed to the technical competencies of professional accountant (Gaa, 1994). Thus, it is not the competencies of the professional accountant that becomes the focal aspects to be considered, rather it is the values and ethical attributes of these accountants that need to be highlighted.

It is believed that strong emphasis in ethic studies should be incorporated in the curriculum at tertiary level in light of increasingly cases of unethical conduct by the management and professional accountant. An ethical dilemma is a complex situation that involves choices between what is morally right and morally wrong, in which to obey one would result in transgressing another. It is important that ethics be taught to the students who want to become accountants. As future accountants, the students need to be embedded with strong ethical qualities and high levels of moral reasoning to overcome work demands, especially in dealing with clients and deliver independent professional judgments (Krambia-Kapardis & Zopiatis, 2011).

2. Problem Statement

The accounting profession has undergone some setback in its image in the late 20th century and the early part of the 21st century (Said, Ghani, Hashim, & Mohd Nasir, 2004). Corporate scandal in accounting field is said to be a serious issue these days. This misconduct affects accounting students in various ways. Most of the students tend to make their personal judgment on the scandals arising. It may result in negative perception as well as bad impression towards the accounting profession. As consequences, accounting students may face difficulties in career choice due to current corporate scandal relating Enron and Arthur Andersen (Said et al., 2004).

Fernando, Dharmage and Almeida (2008) posit that business ethics, specifically idealism and relativism; have made a huge impact on researches covering all aspects of organisation, behaviors and ethical conducts. The myriad of studies conducted on business ethics suggests that ethics plays a crucial

part in organisations. Thus, it is only rational for further researches to delve into ethical orientation and conducts of students at tertiary level as they are future corporate players.

On another note, the shortage of certified accountant is also an issue. This is due to the fact that the accounting profession has taken a beating from the negative images portrayed from various high profile corporate misconducts relating to the accounting profession. According to the Accounting Office Management & Administration Report, albeit demand for accounting services are rising on top of a competitive compensation plan (CPA Leadership Institute, 2007), there are still a need for accounting services by the public that has not been covered (Fletcher, 2008; Gramling & Rosman, 2009). In the home front, Malaysia; the demand for accountants are on the rise. It was reported that Malaysia requires 60,000 by the year 2020 (Bernama, 2015). Albeit the increase in popularity of accounting courses in Malaysia (Said et al., 2004), the number of students who will prefer to become accountants after completing their studies is still unknown.

3. Research Questions

- What is the ethical orientation of accounting students in Malaysia?
- Does ethical orientation influences students' career choice?

4. Purpose of the Study

The purpose of this study is to determine accounting students' ethical orientation: idealism or relativism. The study also aims to investigate whether there is relationship between ethical orientation and career choice. Further, the research intends to contribute to the literature results and impacts of these ethical orientations towards accounting profession in the future. The results serve as an indicator of whether Malaysia can produce enough accountants to fulfil the country's demand as well as take appropriate measure to encourage students to choose this profession

4.1. Research Objectives

- To determine accounting students' ethical orientation.
- To investigate whether there is relationship between ethical orientation and career choice.

5. Literature Review

5.1. Career choice.

Kaygin and Gulluce (2013) claimed that a combination of attitudes, values and externalities affects career choice. Research has found that among factors impacting career choices are perceived emotional satisfaction as well as personality traits (Saka & Gati, 2007).

Over a decade ago, the accounting profession image has suffered due to ethical crises such as accounting scandal involving Enron and Arthur Anderson. These scandals may have left a negative impression on accounting students of which career path to choose after completion of their studies. Nonetheless, Comunale et al. (2006) claimed that there was no evidence that the scandal have diminished the interest of students in pursuing an accounting career.

Apart from externalities impacting student's career choice, ethical orientation may also influence accounting students' interest in pursuing an accounting career. Comunale et al. (2006) found that students with relativist ethical orientation were less interested in pursuing an accounting profession. Weidlich (2002) indicated that the recent accounting scandals had grasped the interest of young people to involve in accounting profession. Furthermore, members of accounting faculty have identified that the scandals have elevated the perceptibility of accounting profession among students (Wei, 2002). They stated that high idealist might put the blame more on the accountants for the accounting scandal. On the other hand, Comunale et al. (2006) also specified that due to accounting scandals, high relativist became less interested in pursuing an accounting profession. Hence, a good development of ethical orientation was very important in helping the accounting students in deciding their career choice in the near future.

5.2. Ethical orientation.

Forsyth (1992) claims that an individual personal moral philosophy is determined based on their behaviour following to an ethical issue. Individual's moral philosophy consists of two aspects, relativism and idealism which are two different ethical concepts (Elias, 2002). Forsyth (1980) developed Ethics Position Questionnaire (EPQ) in order to assess individual's ethical orientation.

According to Fernando et al. (2008), business ethics, specifically idealism and relativism; have made a huge impact on researches covering all aspects of organisation, behaviors and ethical conducts. The myriad of studies conducted on business ethics suggests that ethics plays a crucial part in organisations. Thus, it is only logical for further researches to delve into ethical orientation and conducts of students in tertiary education as they are future corporate players. Forsyth (1978) also claimed that a person's ethical ideology will influence their moral judgement. However, a study by Forsyth and Berger (1982) discovered that "ethical ideology does not predict moral behaviour".

Idealism is determined by individual's stance towards action that brings harm to others (Comunale et al., 2006). Idealists believe that harming others is avoidable and would not choose an option that results in hurting others (Elias, 2002). Low idealism individuals, or pragmatists, admit that positive consequence do not always happen when one follows morally sound and thus hurting people is sometimes necessary to achieve the best results (Forsyth, 1992).

Relativism is a condition where a person is sceptical about whether rules and regulations will affect moral values (Comunale et al., 2006) as they believe that each individual has power over his destiny (Forsyth, 1992). Low relativism individuals assert morality involves actions that aligned with moral principles (Ziegenfuss, 1999).

5.3. Theoretical framework.

The theoretical framework is underpinned by Forsyth (1980) personal ethical philosophy (PEP), which identifies the two ethical ideologies - idealism and relativism. Idealism and idealists are people who believe that they can prevent themselves from harming others and would choose not to hurt others, given the choice (Elias, 2002; Forsyth, 1980; Forsyth, O'Boyle & McDaniel, 2008). Relativism and relativists discard common moral rules and use personal judgements when assessing a situation (Forsyth, 1980; Forsyth et al., 2008).

Table 01. Personal ethical philosophy (PEP)

		Relativism	
		High relativism	Low relativism
Idealism	High idealism	Situationists (HIHR) Individuals should act to secure the best possible consequences for all concerned even if doing so will violate traditional rules about ethics	Absolutists (HILR) Individuals should act in ways that are consistent with moral rules, for doing so will in most cases yield the best consequences for all concerned
	Low idealism	Subjectivists (LIHR) Individuals' personal values and perspectives should guide their moral choices, rather than universal ethical principles or desire to achieve positive consequences	Exceptionists (LILR) Individuals should act in ways that are consistent with moral rules, but one should remain pragmatically open to exceptions to these rules

Sourced from Forsyth (1980)

Table 01 depicts the more elaborate PEP categories. The first category is the *Situationist* (high idealism and relativism=HIHR) who rejects moral principles and believes that morality should include conducts that produce best possible outcomes that benefits all individuals. Next is the *Absolutist* who believes that moral actions yield positive outcomes through complying with the moral principles and guidelines. The third is the *Subjectivist* who follows their own moral codes when assessments of situations and is not guided by universal moral code. Finally, the *Exceptionist*, who believes that conformity to moral principles was desirable, but admits that negative consequences may happen if these guidelines and principal are followed.

5.4. Schematic diagram.

The schematic diagram in Figure 01 represents the independent variables, Idealism and Relativism and the dependent variable, Career Choice. The research aims to categorise accounting students into their respective ethical orientation and also to determine whether there is significant relationship between ethical orientation and career choice.



Figure 01. Schematic diagram

According to Weidlich (2002) accounting scandals have increase the interests of accounting students to pursue a career in accounting. Nonetheless, Wei (2002) claims that idealists blamed accountants for the rise in accounting scandals. And due to this, the first hypothesis is developed:

H₁: There is a significant relationship between idealism and career choice.

On another note, Comunale et al. (2006) posit that relativist students were less interested in pursuing an accounting profession. The accounting profession is rule bound with a universally recognised code of conducts and thus relativists will logically reject being bound by this system. Thus, the second hypothesis developed is:

H₂: There is a significant relationship between relativism and career choice.

6. Research Methods

This research aims at establishing ethical orientation of accounting students in Malaysia as well as establishing whether ethical positioning influences accounting students' career choice. The study is quantitative in nature and uses questionnaire survey method to collect data. The questionnaire has three sections, demographics, career choice and ethical orientation adopted from Forsyth's Ethics Position Questionnaire (EPQ) (1980). Demographics represents gender, ethnicity, course taken and age range. Career choice is represented by five questions measured by a five-point Likert scale of 1 (greatly increase) to 5 (greatly decrease). The third section is the EPQ - comprising of 20 questions covering idealism and relativism concepts and measured by a five-point Likert scale of 1 (strongly disagree) to 5 (strongly agree).

Target population for the research is accounting students from both public and private universities in Malaysia. Purposive sampling method was used to disseminate the questionnaires via Google Forms and paper formats. The final count of usable questionnaires collected was 391 and the sample size is deemed acceptable (Krejcie & Morgan, 1970).

7. Findings

7.1. Demographic.

Table 02 depicts demographics of respondents, where majority of the students are female at 77 per cent and approximately 84 per cent of the respondents are from the undergraduate level.

Table 02. Demographics

		Frequency	%		Frequency	%	
Gender	Male	89	22.8	Course taken	Foundation	26	6.6
	Female	302	77.2		Diploma	37	9.5
					Degree	328	83.9
Ethnicity	Malay	375	95.9	Age range	18-22	316	80.8
	Chinese	4	1		23-27	72	18.4
	Indian	8	2		28-32	2	0.5
	Others	4	1		33 and above	1	0.3

7.2. Reliability and normality test.

Data was tested for reliability and normality. Cronbach's Alpha for career choice, idealism and relativism are .835, .872 and .874 respectively; indicating high reliability (Field, 2009). Kolmogorov-Smirnoff test on normality indicated that the data was not normally distributed ($p < 0.001$).

7.3. Descriptive analysis.

Table 03 represents descriptive statistics of the results. Means of both idealism and relativism are 3.83 and 3.57 respectively. The median for idealism is 3.90 and 3.50 for relativism.

Table 03. Descriptive statistics

		Career choice	Idealism	Relativism
N	Valid	391	391	391
	Missing	0	0	0
Mean		2.2440	3.8361	3.5678
Median		2.2000	3.9000	3.5000
Std. Deviation		.72275	.67372	.65436
Minimum		1.00	1.00	1.20
Maximum		5.00	5.00	5.00

In order to determine the respondents' idealism and relativism dimensions, the data was ranked according to the median scores. Median values of lower than 3.90 reflects low idealism and values higher than 3.90 reflects high idealism. The median for relativism is 3.50. Similarly, a value lower than 3.50 reflects low relativism and higher values at more than 3.50 reflects high relativism.

Results on idealism (refer Table 04) show that 77 per cent of the respondents scored high on idealism and 57 per cent are considered as having high relativism. The result (interpreted according to Comunale et al., 2006; Elias, 2002), indicates that majority (77 percent) of the respondents will not act in a way that would not harm others to gain benefit.

Table 04. Ranked idealism & relativism

Ranked_Idealism				Ranked_Relativism			
	Frequency	%	Cumulative %		Frequency	%	Cumulative %
Low	90	23.0	23.0	Low	168	43.0	43.0
High	301	77.0	100.0	High	223	57.0	100.0
Total	391	100.0		Total	391	100.0	

On the other hand, results on relativism show that 57 per cent of the respondents have high relativism. The result indicate that 57 percent of the respondents will reject moral principles and only rely on personal judgement when assessing a situation (Forsyth, 1992).

7.4. Correlation coefficient.

Spearman's Rho correlation (refer Table 5) was used to establish relationship between the two independent variables (idealism and relativism) and dependent variables (student's career choice). The results show that idealism influences students' career choice, albeit a weak relationship ($r=.114, p<.05$). Thus, H_1 is supported.

Further, it was found that there is no statistically significant relationship between career choice and relativism ($p>0.05$). The result indicate that relativism does not influence students' career choice. Thus, H_2 is not supported.

Table 05. Correlation coefficient

Career Choice			
Spearman's rho	Idealism	Correlation Coefficient	-.114*
		Sig. (2-tailed)	.025
		N	391
	Relativism	Correlation Coefficient	-.058
		Sig. (2-tailed)	.249
		N	391

*. Correlation is significant at the 0.05 level (2-tailed).

7.5. Ethical orientation of respondents based on PEP.

Next respondents were categorised into their ethical positions of exceptionist, absolutist, subjectivist and situationist. Table 6 presents the accounting students into the four ethical positions.

Majority of the respondents (52 per cent) are classified as situationists. The result is consistent with Forsyth et al. (2008) that discovered Malaysian respondents to having situationist position. A situationist as defined by Forsyth et al. (2008) as someone who “prescribe inspection of the situation – particularly the consequences both intentionally and accidentally produced – in reaching a contextually appropriate moral evaluation”. This indicate that situationist student will use their own judgement when inspecting a situation. He/ she will consider the end result as the deciding factor because according to Forsyth (1980) and Forsyth et al. (2008), situationist moral judgement depends on the consequence of a situation.

A good illustration is of an English folklore Robin Hood. According to legend, Robin robs the rich to give to the poor. Moral judgement on the act of robbing the rich? A situationist will consider Robin Hood as a hero, and his actions to be allowable due to the positive consequence that the riches stolen to help the poor.

The next ethical position with the most percentage is absolutist (25 percent). Absolutists are those who believe that every person should behave consistent with moral rules to ensure positive outcomes (Forsyth et al., 2008). Respondents having this ideology is considered as morally upright and goes by the rules and regulations when making a judgement.

Table 06. Ethical orientation

Ethical orientation	Frequency	%
Exceptionist	72	18.4
Absolutist	96	24.6
Subjectivist	18	4.6
Situationist	205	52.4
Total	391	100.0

Further analysis of interest is whether the respondents plan to pursue a career in accounting after completion of their studies. Table 7 depicts the results. Overall, 89 per cent of the accounting students plan to pursue a career in accountancy. Situationists were found to have the highest response on choosing accounting as a career (93 per cent), followed by exceptionists (86 per cent), absolutists at 84 per cent and subjectivist at 78 per cent.

The results provide evidence that accounting students are still interested to pursue a career in accounting despite the negative image from high profile ethical misconducts relating to accounting profession. Nonetheless, caution should be exercised in grooming the future accountants as a majority of them have situationist inclination. By knowing the ethical position of accounting students, related parties may be able to construct and embed more effective ethics topics in all subjects so that accounting students are made aware and understand the implication and importance of ethics at the workplace. As Forsyth (1980) suggests, ethical positioning is a reference of a person's ethical inclination and not a prediction of moral judgement.

Table 07. Career choice based on ethical positioning

Career Choice	Exceptionist	Absolutist	Subjectivist	Situationist	Total
Yes	62 (86%)	81 (84%)	14 (78%)	190 (93%)	347 (89%)
No	10 (14%)	15 (16%)	4 (22%)	15 (7%)	44 (11%)
Total	72 (100%)	96 (100%)	18 (100%)	205 (100%)	391 (100%)

7.6. Additional Tests – Test of significant difference.

Additional tests were conducted to determine whether there is a significant difference in career choice across gender and if there is a significant difference in career choice across ethical positioning.

Mann-Whitney U test was used to test for differences in career choices across gender. Result indicated that there is no statistically significant difference of career choice between male students (Mdn= 1.83) and female students (Mdn= 2.0), $U=12535.0$, $p= .332$, $r= .05$). Therefore, it is concluded that there is no significant difference in whether the students are interested in joining the accounting field based on gender.

Kruskal-Wallis H test was administered to determine whether there is significant difference in career choice of accounting students based on their ethical positioning. Results showed that there was no statistically significant difference in career choice between differing ethical positions of exceptionists, absolutists, subjectivists and situationists, $\chi^2(3) = 5.001$, $p= .172$, with a mean rank score of 221.98 for exceptionists, 192.92 for absolutists, 177.28 for subjectivists and 189.96 for situationists. Thus, it is concluded that there is no difference in the inclination to choose a career in accounting based on ethical positioning.

8. Conclusion

The purpose of this study are twofold, to categorise respondents' ethical orientation and to establish whether ethical orientation influences career choice. The research is motivated by the escalating number of high profile ethical misconducts in the corporate arena, where majority of the convictions relate to the accounting profession. The research suggests that establishing ethical orientation of accounting students may assist related parties to inculcate ethical awareness, importance and understanding to accounting students in Malaysia as approaches to mitigate misconducts from consuming the corporate world in the future. Results of the ethical orientation dimensions shows that majority of the Malaysian accounting students have high idealism and high relativism. High idealism signify that the respondents will not choose

given the chance just to gain benefit. High relativism indicate that the respondents will reject moral principles and only rely on personal judgement when assessing a situation (Forsyth, 1992). When categorising the students according to their ethical positioning, the research conclude that majority of the students are situationists, which is consistent with Forsyth et al. (2008). The concern arising from the finding goes back to the story of Robin Hood. This is because situationist will set aside universal moral values and ethical conducts when assessing a situation requiring judgement and act upon their own moral judgement based on the consequence from that action.

The second objective was to establish whether carer choice is influenced by idealism and (or) relativism. Results indicate that only idealism has significant relationship with career choice (H_1 supported), However, results did not find any indication of significant relationship between relativism and career choice (H_2 is not supported).

The results summarise that majority of the accounting students who are idealist would prefer profession that does not bring harm to others. The accounting information will affect the user's judgement and may bring harm to them if the accountants mislead the information. Thus, idealist may find the practices in accounting profession can give bad impact to them. Furthermore, this also shows that a relativist's attitude towards the moral principle and rules does not affect their career choice in accounting. This is because relativists in the research do not depend on moral codes and ethics when choosing their career.

Some limitations were encountered throughout the study. As a start, the number of respondents are not equally proportioned. This may be due that a majority of the student population is female. Secondly, respondents may have different interpretation on the questionnaires provided to them. Due to the complexity of the questionnaire, the respondents might have faced difficulty in understanding the questions leading to possible misrepresentation of data. However, having all the difficulties, survey questionnaire is still one of the techniques that are widely and mostly used as it may provide faster data compared to other techniques. Next, although the respondents of the research are accounting students from various universities in Malaysia, it was not based on the overall population of accounting students in Malaysia. Thus caution should be taken when generalising the finding to the whole of the accounting student population. Lastly, is the limited number of current research carried out in Malaysia on the topic relating to students. Research on this topic is mostly produced by overseas researchers.

Finally, some recommendations are suggested. For future research, more variables should be introduced for example one representing situations requiring ethical judgements, and analyse it with ethical positioning. This will provide better understanding of the cause and effect relationship between the two variables. Apart from that, increasing the number of respondents to represent the accounting students' population would be able to represent the population researched on.

Ethics is very important for a healthy development of organisation as well as in building refined and peaceful society. Therefore, it is recommended to embed ethics subjects in every course at the university to remind and teach students on the importance of ethics and its implication at the workplace. Students should learn and be surrounded by ethical values because it will help them to become familiar and understand the ethical values during their tertiary level and when they join the workforce in the future.

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