

Ethical Judgment of Undergraduate Accounting Students at a South African University

Influence of Business Ethics Course, Gender, and Race

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Abstract: The main objective of this paper is to examine the influence of a business ethics course, gender and race on the ethical judgment of undergraduate accounting students at a South African university. This study employs the use of primary data through a self-administered questionnaire to the students, using an 8- item instrument multidimensional ethics scale (MES). A regression technique and t-test are used to determine the influence of the business ethics course, as well as gender and race, on the ethical judgment of the students. The findings of this study illustrate that there are significant differences in the ethical judgment of students who have taken a business ethics course, and those who have not taken such a business ethics course. Findings also reveal that male students tend to be stricter in their judgment than their female counterparts, reflecting important differences. Furthermore, the study reveals that there are significant differences in the ethical judgment of racial groups. Finally, this paper contributes to studies on ethical judgment, specifically, in South Africa, by providing insights into how these aforementioned factors influence the decision- making process of undergraduate accounting students when faced with ethical dilemmas.

Keywords: Accounting students; ethical judgment; business ethics education; gender; race.

1 Introduction

Accounting, as a profession to be practised based on moral discernment, plays a vital role in the development of any nation's economy. Such is accomplished through a coherent system for communicating financial information; accounting must therefore fulfil

its obligations to various stakeholders in the society who rely on the financial reports prepared by its professionals (Thompson, 2016). Accounting professionals must thus be responsible towards their stakeholders. The behaviour of accountants does not only impact the corporate environment, but the economy of the nation to which they belong (Azim and Ara, 2015; Cristina and Florina, 2008). Questionable practices of accountants in recent years have, however, led to doubts about the integrity of the accounting profession, and the credibility of financial information provided by businesses (Low et al., 2008). This is as a result of several accounting scandals within various organisations across the globe, including Enron, Tyco, WorldCom, Health South, SK Global, HHH insurance group, and Xerox (Costa et al., 2016; Jones, 2010; Low et al., 2008). South Africa, as a country, does not escape such opprobrium: the country has witnessed serious financial scandals of recent years. Scandals of the KPMG South Africa, the Steinhoff Corporate, and the VBS, are examples of some improprieties that have taken place recently in the country (Mail and Guardian, 2017; Wierzycka (2017); Mail and Guardian, 2018; Maranga (2018); Rossouw and Styan, 2019; Roberts et al., 2016; Sunday Times, 2017; Cowan and Crotty, 2017). Also, South African Airways (SAA) and Allied Bank of South Africa (ABSA) are organisations that have been found guilty of unethical business practices over the past decade (Roberts et al., 2016).

With the aforementioned accounting scandals (Mail and Guardian, 2017; Wierzycka, 2017; Mail and Guardian, 2018; Maranga, 2018; Roberts et al., 2016; Sunday Times, 2017; Cowan and Crotty, 2017) being witnessed in South Africa, and their negative impact on the reputation of the accounting profession, incurring the loss of investors and public confidence (Ballantine et al., 2019; Business Day, 2019; Mkentane, 2019; SAICA, 2017), there is a need for the profession to restore its historical basics of integrity, rebuilding the trust that has been lost. A gap in ethical standards and behaviour of members of the accounting profession has been identified as the major factor contributing to these financial scandals, globally, and in South Africa, in particular. Hence, ethical judgment, which is an essential stage of the ethical decision-making process (Jones, 1991; Rest, 1986), has been a study of great interest in the corporate environment, owing to the various past financial misconduct, and the occurrence of new improprieties. With much attention on the need for accountants to conduct themselves ethically, one is obliged to examine the ethical judgment of future accountants, who are the current undergraduate accounting students. Studies have shown that there is a relationship between unethical views of students during their period of studies in the university and their unethical behaviour when they join the workforce in the business world (Nonis and Swift, 2001; Saunders, 2002). Globally, studies have been carried out on the ethical judgment of college students, with emphasis on how demographic characteristics influence the students' ethical decision-making (Barnett et al., 1994; Ge and Thomas, 2008; Lau, 2010; Mohamad et al., 2012; Ritter, 2006).

Meanwhile, studies in South Africa have focused more on trainee accountants, chartered accountants, organisational employees, and the teaching of business ethics at the university (Ballantine et al., 2019; Kretzschmar and Bentley, 2013; Fourie and Contogiannis, 2014; Lubbe, 2013; Makhabane, 2015; Maree, 2007; Maree and Radloff, 2007; Nathan, 2015; Small, 2016). South Africa has faced recent ethical dilemmas involving accountants across various sectors. Factors influencing the ethical decision-making of undergraduate accounting students must be investigated, these students being the

country's future accountants and decision-makers. Hence, this study examines the influence of business ethics courses, gender, and race, on the ethical judgment of undergraduate accounting students.

1.1 Objectives

The following are the objectives of the study:

1. Examine ethical judgment among students who have taken a business ethics course, comparing results with those who have not.
2. Determine whether ethical judgment of the undergraduate accounting students is differentiated by gender.
3. Examine the ethical judgment among racial groups.

The remaining sections of this study are indicated as follows: Section 2 describes the theoretical framework employed; and conducts an extensive literature review. The research methodology used is discussed in Section 3, and the findings are presented in Section 4. A discussion and the conclusion, with its limitations and suggestions for future work, are presented in Section 5.

2 Theoretical Framework and Literature Review

Ethics, which refers to the choice between right and wrong, good or bad, has become an essential element for the survival of any society (Duska et al., 2011). Although the study of ethics cuts across disciplines such as history, sociology, religion, economics, psychology, marketing, and business, its roots have been traced to the work of philosophers and psychologists (Hull, 1999). Meanwhile, business ethics has been a subject of great interest to both the business world and academic communities (Barnett et al., 1994). Several accounting misdemeanours across various nations of the world in this 21st century have been witnessed. Such has called for the application of ethical principles to businesses in general (Duska et al., 2011).

Accounting has been referred to as “the language of business” (Yilmaz, 2009), with integrity, objectivity, and independence being regarded as keystones of the accounting profession (Hull, 1999). However, of recent years, studies have shown that businesses have shifted focus to maximising profit as the chief goal. Coupled with competitive demands, with much priority on short-term outcomes, accountants are now being faced with pressures that have resulted in damning consequences for them and their profession (Duska et al., 2011; Stout, 2012).

Meanwhile, much literature on ethical decision-making relating to business ethics and business ethics education, in particular, has considered moral development from the viewpoint of Lawrence Kohlberg's moral development theory and Rest's moral theory (DeTienne et al., 2021; Trevino, 1992; Mudrack, 2003; Grünbaum, 1997; Lau, 2010). The study of ethics in accounting has therefore been based on these two theories, both developed from a behavioural point of view. Kohlberg's theory is centred on the belief that people undergo a cognitive process in judgment-making ability, depending on the level of moral development the person has acquired. Kohlberg established three levels of moral development, namely, the pre-conventional level, the conventional level, and the

post-conventional level, with each of the levels subdivided into two stages. Furthermore, Kohlberg's cognitive moral theory stresses the cognitive basis of moral judgment. Such provides the details of how individuals' decision-making and moral reasoning make use of the concept of social perspective (Hull, 1999). Kohlberg stated that a variety of issues affecting individuals and life experience (occurrence) impact the aforementioned levels of ethical development, especially the post-conventional level (Kohlberg, 1984; Mohamad et al., 2012). Kohlberg's theory described the developmental transformation that occurs in adolescents and adults with respect to a transition from conventional thinking to post-conventional thinking (Stachowicz-Stanusch, A., 2011). It is therefore assumed that undergraduate business students may perhaps be categorised in the conventional level of moral development (Stachowicz-Stanusch, A., 2011).

James Rest, an American psychologist, contributed to the field of ethical decision-making by propounding a four-component ethical-behaviour theory after the work of Kohlberg (Narvaez, 1999 and Rest, 1986). Rest's moral theory describes the steps of ethical decision-making from the social, behavioural, and psychoanalytic points of view (Lincoln and Holmes, 2011). Rest is of the opinion that people act within a range of levels of moral reasoning (Garrigan et al., 2018; Guffey and McCartney, 2008). The four components of Rest's ethical decision-making process are moral sensitivity, moral judgment, moral motivation, and moral character (Rest, 1986). Ethical judgment has, however, been identified as an essential stage of the ethical decision-making process (Jones, 1991; Rest, 1986). Kohlberg's and Rest's theories defined ethical judgment as the ability of an individual to judge which course of action is morally right (Kohlberg, 1969); and a "psychological construct that characterises a process by which an individual determines that one course of action in a particular situation is morally right and another course of action is morally wrong" (Rest, 1986). Hence, both Kohlberg's and Rest's moral theories are used as the basis for this study. Both theories highlight the significance of education and group association in the moral cognitive progress of individuals from one stage to the other. Extensive reviews, therefore, on the influence of a business ethics course, gender, and racial differences on ethical judgment, are further considered in this section.

2.1 Business Ethics Course

A higher education institution, a post-secondary educational institution, is a place where knowledge and skills are being acquired by learners. Discoveries are also made in the course of conducting research there (Adagye, 2015). Such is an important role in the construction of a knowledge economy, this being responsible for the training of the professionals required in the various sectors of society (Gardner, 2002). Of recent years, the world has been struggling with burgeoning unethical issues, especially in the business world. Accordingly, the teaching of business ethics to undergraduate students has been a subject of consideration (Floyd et al., 2013; Ritter, 2006). Education has been identified as one of the essential means of building the character of people (Singh and Stuckelberger, 2017).

A gap in the ethical standards and behaviours of members of the accounting profession has been identified as one of the factors contributing to financial scandals (Gaa, 1995). Also, insufficient training has been afforded to accounting students. Such training should provide students with the necessary skills and knowledge required of them after graduation to deal with complex business issues. This lack of grounding has been

identified as one of the factors contributing to any ethical dilemmas presented (Liu et al., 2012; Low et al., 2008). It has been suggested that one of the ways of restoring the integrity of the profession is to ensure that there is an improvement in the moral behaviour of its members, and the future accountants, through enriching ethics education (Ismail, 2017). Therefore, the International Federation of Accountants (IFAC), an organisation recognised globally for the accountancy profession, took a first step in 2006. The IFAC established an ethics education framework (EEF). The IFAC also developed an ethics education toolkit for education providers (IFAC, 2006a; 2006b). This framework was put in place for the enhancement and maintenance of educational programmes on ethics, professional values, and attitudes of accountants, in pre-qualifying and post-qualifying educational programmes for IFAC members. The framework of ethics education comprises ethical knowledge, sensitivity, judgment, and behaviour. This is to nurture the ethical knowledge and ethical sensitivity of both students and professional accountants at an early stage, while augmenting their ethical judgment and decision-making abilities. Ethics education has been introduced into the accounting curriculum of some universities to address the importance of ethical behaviour in future accountants and managers. There have, however, been various calls for the universities to provide more enriching business ethics education to their accounting students. This call was as a result of the continual occurrence of accounting misconduct across different organisations in various countries of the world (Guffey and McCartney, 2008; Nguyen et al., 2008).

Meanwhile, recently, there have been many debates on the teaching of business ethics. Such has led to contradictory results for ethics education reliably to improve the ethical judgment level of students. It is believed that ethical attitudes are first developed at home, and later are influenced by peers and community values (Davis and Welton, 1991; Fourie and Contogiannis, 2014; Lowry, 2003; O'Leary, 2009). A study was conducted on the impact of ethics education on ethical awareness and ethical judgment, using vignettes on undergraduate business students. The results showed that there was no impact of ethics education on ethical awareness and ethical judgment of students (Ritter, 2006). Also, results were studied of the index of ethical congruence carried out on both foundation accounting students and advanced accounting students from universities and colleges in the United States. Results showed that there is little evidence to support that ethics education improved the moral development of students (McCarthy, 1997). On the other hand, some studies have shown that business ethics education does impact the ethical judgment of students. Lau (2010) conducted a study on the relationship between ethics education, ethical awareness, and ethical reasoning. It was shown that ethics education enhanced both the ethical awareness and ethical reasoning of the students who participated. Furthermore, in a longitudinal study on accounting students' ethical judgment-making ability at Malaysian universities, it was established that accounting ethics education enhances the ethical judgment making ability of students (Mohamad et al., 2012). Lau (2010) revealed that business ethics education does matter, this having great value in enhancing the entire ethical orientation. For further investigation into the influence of business ethics courses on ethical judgment, the following hypothesis will be tested:

Hypothesis 1

H1: There is a difference in ethical judgment between undergraduate accounting students who have taken a business ethics course, and those who have not.

H1₀: There is no difference in ethical judgment between undergraduate accounting students who have taken a business ethics course, and those who have not.

2.2 Gender

Gender has been considered in several studies as a crucial element influencing moral development, and how an individual makes decisions when encountering ethical dilemmas (Eweje and Brunton, 2010; Gilligan, 1982; Musbah et al., 2014). However, studies on gender have shown contradictory results in relation to decision-making. Reasons for these differences have been identified as the variation in ethical judgment abilities of males and females. While using the socialization theory, Loo (2003) stated that differences in social expectations and experiences of both males and females are responsible for the differences in their ethical-judgment abilities. The study further identified differences in the ethical-framework decision-making of males and females as the reason for their differences in ethical-judgment abilities (Harris, 1989; Loo, 2003). Meanwhile, some studies have established that there is no difference in the ethical judgment of male and female accounting students (Davis and Welton, 1991; Stanga and Turpen, 1991). In a study carried out on Canadian university MBA students using the Defining Issues Test and Schwartz Value Questionnaire, it was established that there was no significant difference in the ethical reasoning level between male and the female students (Lan et al., 2010). In a similar study conducted in Malaysia on factors influencing the ethical judgment of auditors, it was discovered that there was no significant relationship between gender and ethical judgment. It was, however, stated that present-day women are greatly concerned with accomplishment and its benefits. Modern-day women may therefore be tempted to forsake their ethical values for financial gain (Haron et al., 2014). In a study by Marques and Azevedo-Pereira (2009) on Portuguese chartered accountants, findings revealed that men were stricter than women when making ethical decisions.

On the other hand, a study was conducted by Betz et al. (1989) on business students' career objectives, and their willingness to act unethically, in an American university. Using open questions and scenarios-based cases, it was revealed that male students were more prepared to undertake an unethical action than their female counterparts. Similarly, a study was conducted on 232 business undergraduate and postgraduate students in an Australian university. The study used the Defining Issue Test with cluster analysis on the impact of gender, age, work experience, and ethics education, on ethical reasoning. It was established that female students have a greater ethical reasoning level than male students (Herington and Weaven, 2008). It has, however, been noted that there is a need to conduct further studies on whether gender influences ethical judgment abilities. Thus, the following hypothesis will be tested:

Hypothesis 2

H2: There is a significant difference in ethical judgment between male and female undergraduate accounting students.

H2₀: There is no significant difference in ethical judgment between male and female undergraduate accounting students.

2.3 Race

Race has been defined as a populace or group of individuals possessing a common ancestry, displaying genetic features such as eye colour, skin colour, hair, and stature; such can be differentiated from other races through the uniqueness of the aforementioned characteristics (Gaines Jr et al., 1997; Vogel and Motulsky, 2013). Culture has also been identified as one of the factors influencing ethical decision- making (Ahmed et al., 2003; Ge and Thomas, 2008; Lamsa et al., 2008; Tsui and Windsor, 2001). Knowing the impact of culture on accounting students' ethical decision- making is crucial (Fleming et al., 2010). It must be stated that racial socialization also has a noticeable effect on cultural orientation. People from different cultural settings are sometimes said to exhibit different behaviour, owing to the influence of their cultural background (Choi et al., 2014; Gaines Jr et al., 1997). Different behaviour exhibited owing to different cultural background includes how ethical dilemmas are recognised and ethical decisions are made. In a study conducted on the ethical reasoning of Canadian and Chinese students by Ge and Thomas (2008), using the multidimensional ethics scale, it was revealed that Canadian students had a greater ethical reasoning level than did their Chinese counterparts. Similarly, a study conducted on business students in six countries, namely, China, Korea, Finland, Egypt, U.S.A and Russia, discovered that cultural differences do influence the opinion and awareness of ethical issues in the business world (Ahmed et al., 2003). A study conducted by Ferns and Thorn (2001) reflected that significant differences exist in the stages of moral development of Black and White South African adolescents. Based on previous studies that suggested race as one of the factors influencing ethical decision- making, the following hypothesis will be tested:

Hypothesis 3

H3: There are significant differences in ethical judgment among racial groups of undergraduate accounting students.

H3₀: There are no significant differences in ethical judgment among racial groups of undergraduate accounting students.

In summary, with the identification of culture or race as important factors influencing ethical decision- making, and the contradictory findings of the existing literature with respect to the influence of a business ethics course, and gender, on ethical judgment, additional studies are required. Students are being considered because studies reflect that there is a relationship between unethical views of people during their period of study at university, and their unethical behaviour in the business world (Nonis and Swift, 2001; Saunders, 2002). It was also discovered that students' ethical attitudes are not different from those of certified accountants (Emerson et al., 2007). This study contributes

to research on ethical judgment by providing insights into the influence of a business ethics course, gender, and race, on the ethical judgment of undergraduate accounting students attending a South African university.

3 Methodology

Three main areas have been identified over the years to be the focal point of ethical judgment and decision making in the business world, and these areas are professionals, academics and students. (Borkowski and Ugras 1998). Several studies have compared the ethical judgment of different individuals with different levels of education or class level (O'Leary and Mohamad 2008; Lau, 2010; Eweje, 2010; Costa et al., 2016; Glenn, 1992 and McCarthy, 1997). This study considered first- year, second- year, and third- year students studying towards a Bachelor of Commerce (B.Com) in Accounting at a South African university. Both the second- year and third-year students have undertaken a business ethics course, while the first-year students have not. The full research ethics policy of the university was adhered to. A gatekeeper's letter was obtained from the university registrar; an ethical clearance was also secured from the university research office allowing the researcher to conduct the study on university students.

The total population for the study was one thousand, eight hundred and thirty-six (1,836) students. Four hundred and eight (408) questionnaires were distributed to the students. Three hundred and twenty-three (323) of the distributed questionnaires were fully completed and used for the analysis conducted in this study. Seventy- five (75) of the distributed questionnaires were returned, not being fully completed, and therefore not used for the study. Ten (10) of the distributed questionnaires were not returned.

3.1 Research Design

A quantitative research method was used in this study. Data was collected through the use of a self-administered questionnaire to the students. Although there have been many variances in relation to the evaluation of what is ethical/unethical, moral/immoral, right/wrong in the field of ethics, this study employed an 8-item instrument multidimensional ethics scale (MES). This is a highly efficient instrument for the measurement of ethical judgment in business ethics. It gives a wide variety of circumstances on which people tend to make ethical judgments. Several studies on ethical decision- making and ethical judgment, in particular, have used the instrument (Barnett et al., 1994; Flory et al., 1992; Haron et al., 2014; Knotts et al., 2000). The eight items contain three dimensions, namely, the moral equity, relativism, and contractualism dimensions (see Figure 1).

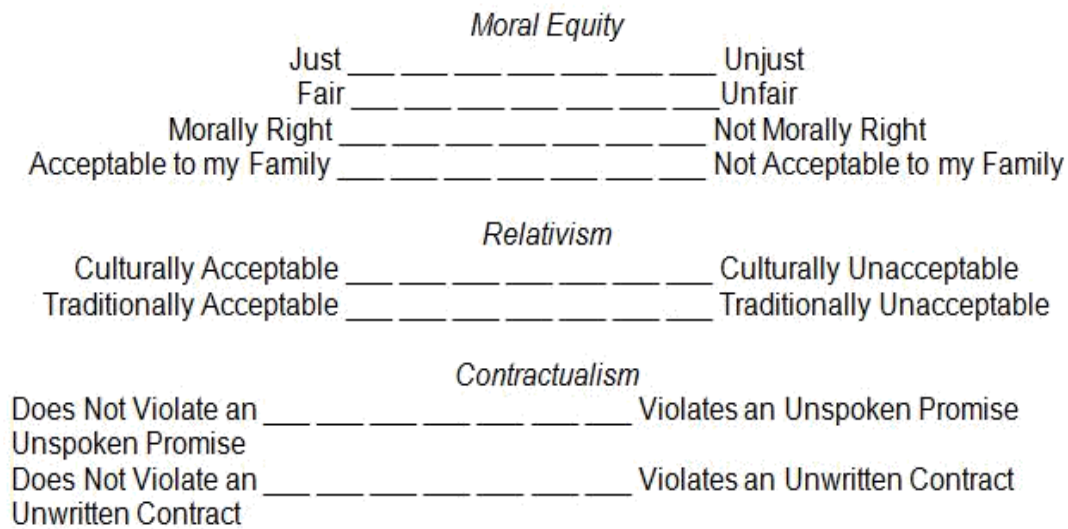


Figure 1. Multidimensional Ethics Scale (Reidenbach and Rob in, 1990)

The moral equity dimension consists of four items, namely “fair/unfair”, “just/unjust”, “morally right/not morally right” and “acceptable to my family/not acceptable to my family”. These were developed in line with the justice, deontological, and relativistic ethical philosophies. The second dimension known as relativism, comprises of two items, “culturally acceptable/culturally unacceptable” and “traditionally acceptable/traditionally unacceptable” which were based on the relativistic ethical philosophy. The third dimension is contractualism. Contractualism consists of “violates an unwritten contract/does not violate an unwritten contract” and “violates an unspoken promise/does not violate an unspoken promise” which was based on deontological ethical philosophy (Reidenbach and Robin, 1990). The questionnaire (see Appendix A) is divided into two sections (Sections A and B). Section A contains the respondents’ demographic data, while Section B contains four scenarios concerning ethical matters. Scenarios are often used in business ethics research to evaluate ethical or unethical behaviour, because they allow for situations that are similar to real-life circumstances (Alexander and Becker, 1978; Mudrack and Mason, 2013). Four different scenarios from a set of selected ethical issues in accounting adapted from (Flory et al., 1992) are used for the purpose of this study. These are practical scenarios that use realistic ethical problems often faced by accounting practitioners (Flory et al., 1992). Students were asked to evaluate the action taken by each of the individuals in the scenarios on a 9-point semantic differential scale of the 8 items indicated in Figure 1. The scale is designed to enable the students to express the level to which they believe the actions described in the scenarios are morally acceptable.

3.1.1 Reliability and Validity of the Research Instrument

A pilot study was conducted on 20 students to check the reliability of the instrument used in this research. The reliability of the data used in the research was tested using Cronbach’s alpha for the measurement of the internal consistency of the scale. Studies have shown that there is high degree of internal consistency when the Cronbach’s

alpha is 0.7 and above (Nunnally, 1978). Four different coefficient alpha values were calculated for the four different scenarios (i.e., one for each of the scenarios) considered in this study. The alpha coefficient of 0.71 was obtained for the first scenario, 0.70 for the second scenario, 0.71 for the third scenario, and 0.73 for the fourth scenario.

3.1.2 Data Analysis

The statistical package for social sciences (SPSS Software version 25) was used for the analysis of the data collected in this study. The relationship between students' ethical judgment and the business ethics course, the relationship between gender and ethical judgment, as well as the relationship between racial groups and ethical judgment, were established using regression analysis. The significant differences in the ethical judgments of respondents in relation to a business ethics course (taken and not taken), gender (i.e., male and female), and racial group, were established using a t-test.

3.1.3 Results

The demographic information of the respondents with respect to gender, business ethics course, and race is presented in Table 1. Meanwhile, the overall mean ethical judgment score for the respondents was calculated by obtaining the 9 mean scores for the 8 items across the four scenarios. An overall mean ethical judgment score of '6.0' was obtained for all the scenarios. This implies that the ethical judgment level of the students considered in this study is reasonably high.

Table 1. Demographics of Respondents

Independent Variables	Frequency	Percentage (%)
Gender		
Male	132	40.9
Female	191	59.1
TOTAL	323	100
Business Ethics Course		
Not taken	106	32.8
Have taken	217	67.2
TOTAL	323	100
Race		
African	173	53.6
Indian	139	43.0
Coloured	10	3.1
White	1	0.3
TOTAL	323	100

Hypothesis

Business Ethics Course

H1: There is a difference in ethical judgment between undergraduate accounting students who have taken a business ethics course and those who have not.

H1₀: There is no difference in ethical judgment between undergraduate accounting students who have taken a business ethics course and those who have not.

Tables 2 to 5 present the regression coefficients of a business ethics course as relating to ethical judgment for the first, second, third, and fourth scenarios. “Not taken Business Ethics Course” was selected to serve as the reference category across the four scenarios.

Table 2. Coefficient Result of a Business Ethics Course for the First Scenario

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.272	.272		19.372	.000
Business Ethics Course Of Respondent	.541	.157	.189	3.450	.001

a. Dependent Variable: FIRST SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

The regression coefficient for “Have taken Business Ethics Course” is 0.541 in the first scenario, as presented in Table 2. This implies that the undergraduate accounting students who have taken a business ethics course judged the action illustrated in the first scenario as less unethical than did students who had not taken a business ethics course, with the statistically significant difference of .001.

The regression coefficient is 0.340 for the second scenario, as shown in Table 3. This implies that the undergraduate accounting students who have taken a business ethics course judged the action illustrated in the second scenario as less unethical than did students who have not taken a business ethics course, with a statistically significant difference of 0.034.

Table 3. Coefficient Result of a Business Ethics Course for the Second Scenario

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.634	.277		20.341	.000
	Business Ethics Course Of Respondent	.340	.160	.118	2.131	.034

a. Dependent Variable: SECOND SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Table 4. Coefficient Result of a Business Ethics Course for the Third Scenario

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.376	.294		14.863	.000
	Business Ethics Course Of Respondent	.837	.170	.266	4.935	.000

a. Dependent Variable: THIRD SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Table 4 presents the regression coefficients of 0.837 for the third scenario. This implies that the undergraduate accounting students who have taken a business ethics course judged the action illustrated in the third scenario as less unethical than did students who have not taken a business ethics course, with a statistically significant difference of 0.000.

The regression coefficient for “Have taken a business ethics course” is 0.794 in the fourth scenario (see Table 5). This implies that the undergraduate accounting students who have undertaken a business ethics course judged the action illustrated in the fourth scenario as less unethical than did students who have not taken a business ethics course, with a statistically significant difference of 0.000.

Table 5. Coefficient Result of a Business Ethics Course for the Fourth Scenario

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.451	.294		15.136	.000
Business Ethics Course Of Respondent	.794	.169	.253	4.692	.000

a. Dependent Variable: FOURTH SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Additional analysis carried out using an independent t-test indicated that there are variances between the means of the students who have taken business ethics course and the students who have not taken a business ethics course for all the different scenarios, with statistical significant differences (see Table 6). Therefore, the alternative hypothesis (H1) is accepted. The results obtained from all four scenarios revealed that the students who have not taken a business ethics course are stricter in their judgment than their counterparts who have taken a business ethics course.

Table 6. Group Statistics for Independent Samples T-Test of a Business Ethics Course Across the Four Scenarios

Business Ethics Course of Respondent		N	Mean	Std. Deviation	Std. Error Mean
FIRST SCENARIO ETHICAL JUDGMENT LEVEL	Not taken business ethics course	106	5.8125	1.44906	.14075
	Have taken business ethics course	217	6.3531	1.25639	.08529
SECOND SCENARIO ETHICAL JUDGMENT LEVEL	Not taken business ethics course	106	5.9741	1.42362	.13827
	Have taken business ethics course	217	6.3139	1.30665	.08870
THIRD SCENARIO ETHICAL JUDGMENT LEVEL	Not taken business ethics course	106	5.2123	1.62341	.15768
	Have taken business ethics course	217	6.0490	1.32691	.09008
FOURTH SCENARIO ETHICAL JUDGMENT LEVEL	Not taken business ethics course	106	5.2453	1.51342	.14700
	Have taken business ethics course	217	6.0397	1.38608	.09409

Source: Data collected and analysed using SPSS

Gender

H2: There is a significant difference in ethical judgment between male and female undergraduate accounting students.

H2₀: There is no significant difference in ethical judgment between male and female undergraduate accounting students.

Table 7. Coefficient Results of Gender for the First Scenario

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.033	.245		20.545	.000
Gender of respondent	.718	.147	.263	4.884	.000

a. Dependent Variable: FIRST SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Table 8. Coefficient Result of Gender for the Second Scenario

Model	Coefficients		Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.166	.248		20.808	.000
Gender of respondent	.651	.149	.237	4.370	.000

a. Dependent Variable: SECOND SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Also, the regression coefficients of results of the student gender in relation to the ethical judgment for all the scenarios was carried out, as illustrated in Tables 7 to 10. The category 'male' was selected to serve as the reference across the four scenarios. Table 7 presents the coefficients of gender and ethical judgment for the first scenario.

Table 9. Coefficient Result of Gender for the Third Scenario

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.702	.273		17.246	.000
	Gender of respondent	.674	.164	.224	4.116	.000

a. Dependent Variable: THIRD SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Table 10. Coefficient Result of Gender for the Fourth Scenario

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.768	.272		17.521	.000
	Gender of respondent	.635	.163	.212	3.888	.000

a. Dependent Variable: FOURTH SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

The regression coefficient for gender is 0.718. This implies that the female students judged the action illustrated in the first scenario as less unethical than did their male counterparts, with a statistically significant difference at level 0.05. Table 8 presents the coefficient of gender and ethical judgment for the second scenario. The regression coefficient for gender is 0.651. This indicates that the female students judged the action illustrated in the second scenario as less unethical than did their male counterparts, with significant differences. The regression coefficient for gender is 0.674 for the third scenario (see Table 9). This indicates that the action in the third scenario was judged as less unethical by the female students than their male counterparts, statistically significant at level 0.05.

Table 11. Group Statistics for Independent Sample T-Tests of Gender across the Four Scenarios

		Gender of Respondent	N	Mean	Std. Deviation	Std. Error Mean
FIRST SCENARIO ETHICAL JUDGMENT LEVEL	Male		132	5.7509	1.43469	.12487
	Female		191	6.4692	1.19722	.08663
SECOND SCENARIO ETHICAL JUDGMENT LEVEL	Male		132	5.8172	1.46975	.12793
	Female		191	6.4686	1.20026	.08685
THIRD SCENARIO ETHICAL JUDGMENT LEVEL	Male		132	5.3759	1.51531	.13189
	Female		191	6.0497	1.39671	.10106
FOURTH SCENARIO ETHICAL JUDGMENT LEVEL	Male		132	5.4034	1.48591	.12933
	Female		191	6.0386	1.41365	.10229

Source: Data collected and analysed using SPSS

The regression coefficient for gender is 0.635 for the fourth scenario (see Table 10). This implies that the female students judged the action illustrated in the fourth scenario as less unethical than did the male students, statistically significant at level 0.05. Additional analysis carried out using an independent t-test indicated that there are variances between the means of the male and female students, with statistically significant differences (see Table 11). Therefore, the alternative hypothesis (H2) is accepted. The finding reveals that male students tend to be stricter in their judgment than their female counterparts, with significant differences in all the scenarios.

Race

H3: There are significant differences in ethical judgment among racial groups of undergraduate accounting students.

H3₀: There are no significant differences in ethical judgment among racial groups of undergraduate accounting students.

The coefficients of the results for the racial group in relation to the ethical judgment for all the scenarios was performed, as presented in Tables 12 to 15. The Indian race was selected to serve as the “reference category” across the four scenarios. Although students of the African, Indian, Coloured and White races were considered for this study, the percentage of students of the White race (0.3%) is minimal. SPSS software recognised only the inputs from students of the African, Indian, and Coloured races, but did not recognize the input from students of the White race, the number being relatively small.

Table 12. Coefficient Results of Racial Group for the First Scenario

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.469	.112		57.814	.000
	Race Dummy African	-.524	.151	-.195	-3.484	.001
	Race Dummy Coloured	-.394	.433	-.051	-.909	.364

a. Dependent Variable: FIRST SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Table 12 illustrates the coefficients of the racial group in relation to the ethical judgment for the first scenario. The regression coefficient of students of the African race is -0.524. This implies that students of the African race judged the action in the first scenario as more unethical than did their Indian race counterparts. Also, the regression coefficient of students of the Coloured race is -0.394. Such indicates that the students of the Coloured race judged the action as more unethical than did the Indian race students. While the difference in the students of the African race is statistically significant at level 0.05, that of the Coloured race is not significant.

Table 13: Coefficient Result of Racial Group for the Second Scenario

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.578	.111		59.424	.000
	Race Dummy African	-.706	.149	-.261	-4.744	.000
	Race Dummy Coloured	.097	.429	.012	.227	.821

a. Dependent Variable: SECOND SCENARIO ETHICAL JUDGMENT LEVEL

b. Source: Data collected and analysed using SPSS

The regression coefficient of the students of the African race is -0.706 for the second scenario (see Table 13). This implies that the students of the African race judged the action illustrated in the second scenario as more unethical than did their Indian race counterparts. Also, the regression coefficient of students of the Coloured race is 0.097, and this indicates that they judged the action as less unethical than did their Indian race counterparts. While the difference in the students of the African race is statistically significant at level 0.05, that of the Coloured race is not significant.

Table 14. Coefficient Result of Racial Group for the Third Scenario

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	T	
1 (Constant)	6.167	.122		50.555	.000
Race Dummy African	-.719	.164	-.242	-4.382	.000
Race Dummy Coloured	-.242	.472	-.028	-.512	.609

a. Dependent Variable: THIRD SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Table 15. Coefficient Results of Racial Group for the Fourth Scenario

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	T	
1 (Constant)	6.092	.123		49.625	.000
Race Dummy African	-.571	.165	-.193	-3.458	.001
Race Dummy Coloured	-.229	.475	-.027	-.483	.630

a. Dependent Variable: FOURTH SCENARIO ETHICAL JUDGMENT LEVEL

Source: Data collected and analysed using SPSS

Table 14 illustrates that the regression coefficient of students of the African race for the third scenario is -0.719. This indicates that the action in the third scenario was judged as more unethical by the students of the African race than found so by the Indian race students. Also, the regression coefficient of students of the Coloured race is -0.242. This indicates that they judged the action as more unethical than did their counterparts from the Indian race. There is a statistically significant difference in the ethical judgment of students from the African race compared with students of the Indian race at level 0.05; while that of their counterparts of the Coloured race is not significantly different. Also, the regression coefficient of students of the African race for the fourth scenario is -0.571, and that of students of the Coloured race is -0.097 (see Table 15). This implies that the students of both African and Coloured races judged the action as more unethical than did students of the Indian race. While the difference in the students of the African race is statistically significant at level 0.05, that of the Coloured race is not significant. While the difference in the ethical judgment of students of the Coloured race is not statistically significant compared with their counterparts of the Indian race, further analysis carried out using an independent t-test revealed that there are significant differences in the ethical judgment of students of the African race, compared with their counterparts of the Indian race (see Table 16).

Table 16. Group Statistics for Independent Samples t-Test of African and Indian Races across the Four Scenarios

		Race of Respondent	N	Mean	Std. Deviation	Std. Error Mean
FIRST SCENARIO ETHICAL JUDGMENT LEVEL	Indian		139	6.4649	1.05349	.08936
	African		173	5.9444	1.51118	.11489
SECOND SCENARIO ETHICAL JUDGMENT LEVEL	Indian		139	6.5746	1.00629	.08535
	African		173	5.8714	1.51557	.11523
THIRD SCENARIO ETHICAL JUDGMENT LEVEL	Indian		139	6.1610	1.27832	.10843
	African		173	5.4480	1.55846	.11849
FOURTH SCENARIO ETHICAL JUDGMENT LEVEL	Indian		139	6.0854	1.28070	.10863
	African		173	5.5210	1.58097	.12020

Source: Data collected and analysed using SPSS

Therefore, the alternative hypothesis (H3) is accepted. Findings reveal that students of the African race tend to be stricter in their judgment compared with their counterparts of the Indian race, with significant differences in all the scenarios.

4 Discussion and Conclusion

The influence of a business ethics course, gender and racial differences on the ethical judgment of the undergraduate accounting students at a South African university was examined in this paper. The study revealed that a business ethics course has a significant influence on the ethical judgment of the undergraduate accounting students. This finding aligns with Desplaces et al. (2007), O'Leary and Mohamad (2008) and Lau (2010), which revealed that ethics in business courses have a significant relationship with moral judgment of students.

Findings revealed that the students who have not taken a business ethics course are stricter in their judgment compared with their counterparts who have taken a business ethics course. The fact that ethical attitudes are sometimes first developed at home, and later influenced by peers and community values (Davis and Welton, 1991; Fourie and Contogiannis, 2014; Lowry, 2003; O'Leary, 2009) might be responsible for the stricter judgement exhibited by the students who have not registered for the business ethics course. Meanwhile, it is important to state that the teaching of ethics is not just for the students to acquire the knowledge of business ethics, but to build strength of character that is required of them to behave ethically in the corporate world (Low et al., 2008). Results of the study also illustrated gender as a crucial factor influencing ethical judgement of the undergraduate accounting students. This is in line with Harris (1989) and Loo (2003), which revealed that gender has an influence on ethical judgment abilities.

Contrary to some previous studies by Betz et al. (1989), Davis and Welton (1991), Herington and Weaven (2008), Lan et al. (2010), and Stanga and Turpen (1991), this study revealed that male students tend to be stricter in their judgment than their female counterparts, with significant differences. This finding agrees with Marques and Azevedo-Pereira (2009), which revealed that men were stricter than women when making ethical decisions. It also agrees with Herlina (2018) which indicated that female students do not often make ethical decision when faced with audit dilemma. This stance might be attributed to present-day women being greatly concerned with success and the courage to take risks that will be of great benefit to them (Herlina, 2018). This imperative could cause them to forsake their ethical values for financial gain (Haron et al., 2014).

Finally, this study revealed that race has a significant influence on the ethical judgment of undergraduate accounting students. It was established that there are significant differences in ethical judgment among racial groups of the students. This finding agrees with previous studies by Ahmed et al. (2003), Ge and Thomas (2008), Tsui and Windsor (2001), and Lamsa et al. (2008) that indicated culture as one of the factors influencing ethical decision-making.

The outcomes of findings from this study contributed to the body of knowledge in the field of behavioural and social accounting by providing insights into the influence of a business ethics course, gender, and race, on the ethical judgment of undergraduate accounting students at a South African university.

5 Limitations and Suggestions for Future Research

This study was conducted on undergraduate accounting students studying towards a Bachelor of Commerce (B.Com) in Accounting at a university in one of the provinces of South Africa. Therefore, findings and recommendations given in the study are established, based on the results of the survey, thereby making the generalization of the results limited. Also, the scope of this study is limited to undergraduate accounting students. A broader scope that covers postgraduate accounting students, accounting trainees and accounting professionals, as well as various geographical locations in which more racial groups can be better represented, can be considered for further studies.

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