

UNIVERSITY OF CAPE COAST

EXAMINATION OF PROFESSIONAL VALUES, ETHICS AND
ATTITUDES COMPONENT OF PUBLIC TERTIARY
INSTITUTIONS' ACCOUNTING CURRICULA



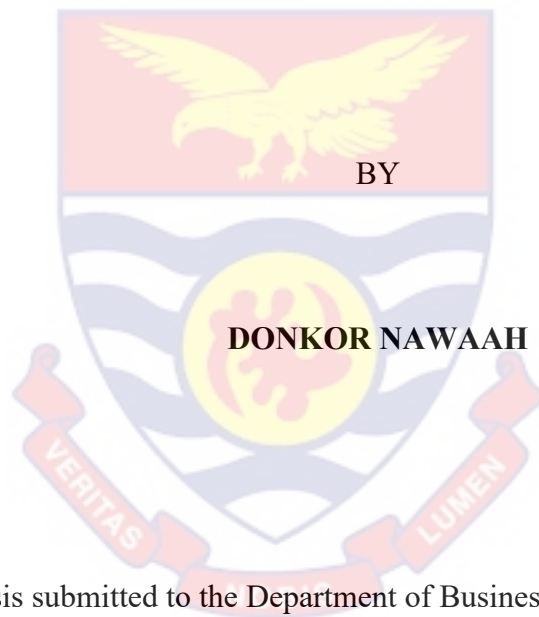
DONKOR NAWAAH

2025



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Thesis submitted to the Department of Business and Social Sciences
Education of the Faculty of Humanities and Social Sciences Education,
College of Education Studies, University of Cape Coast, in partial fulfilment
of the requirements for the award of Doctor of Philosophy Degree in
Accounting Education

SEPTEMBER, 2025

DECLARATION

Candidate's Declaration

I hereby declare that this thesis is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature.....Date:

Name: Donkor Nawaah

Supervisors' Declaration

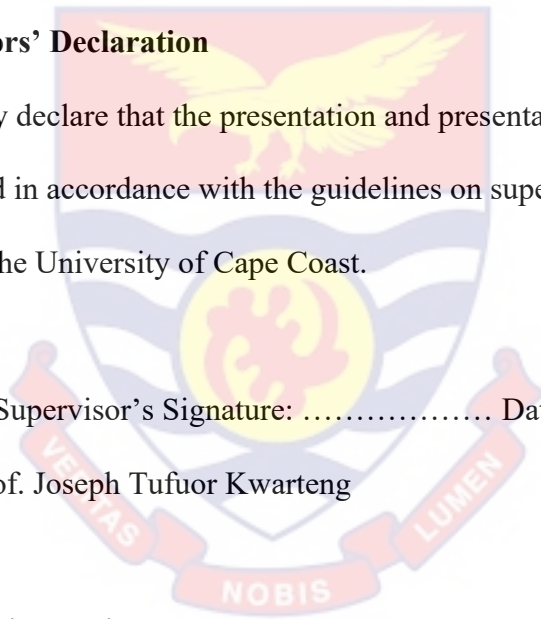
We hereby declare that the presentation and presentation of this thesis were supervised in accordance with the guidelines on supervision of thesis laid down by the University of Cape Coast.

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Name: Dr. Bernard Yaw Sekyi Acquah



ABSTRACT

This study examined the accounting curricula of tertiary institutions in Ghana with a focus on the professional values, ethics and attitudes (PVEA) component. The purpose of the study was to examine the effectiveness of accounting education of a Ghanaian public university in preparing students in addressing ethical issues. Grounded in the International Education Standards (IES) and the Context, Input, Process, Product (CIPP) model, it adopts a positivist paradigm and a cross-sectional survey methodology. For the 2023–2024 academic year, the study focused on accounting faculty and final-year undergraduates at public tertiary institutions in Ghana. Sixty-nine faculty members participated through a census method, and multiple sampling techniques were used to choose 307 accounting students. Inferential (multiple linear regression) and descriptive statistics (frequency, percentage, mean, and standard deviation) were used in the data analysis. The findings show that 70% of accounting curricula conform to IES 4 criteria. Faculty members showed a high level of ethical knowledge, which was mostly impacted by their religiosity, with age and sex having less of an impact. Participatory methods of teaching ethics were found to be rarely employed. The study also found that students' perception, which was significantly influenced by their age and religiosity, were that the accounting curricula did not adequately meet their professional ethical needs (concerns). The study recommends that programmes for continuous faculty development, such as seminars and workshops, should also be put in place to improve the ethical knowledge and teaching strategies of faculty members.

KEYWORDS

Accounting curricula

Accounting education

CIPP model

Ethics in accounting

Ethical knowledge

International education standards (IES)



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DEDICATION

To my beloved wife Jennifer Anderson, and sister Ama Faah



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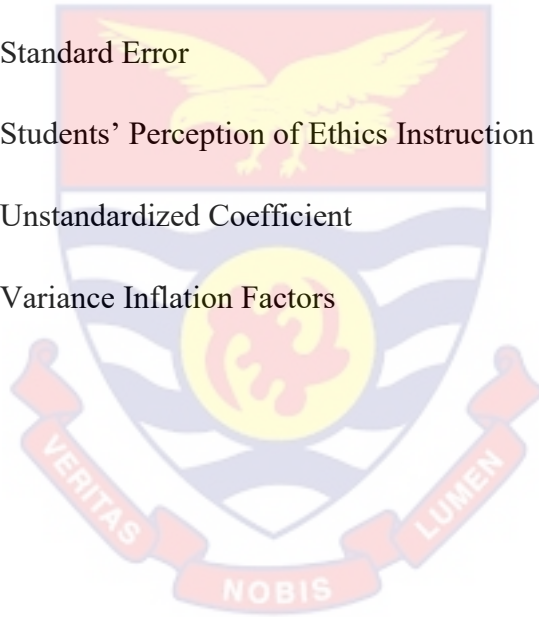
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LIST OF ACRONYMS

AACSB	Association to Advance Collegiate Schools of Business
ACFE	Association of Certified Fraud Examiners
ANOVA	Analysis of Variance
ATBEQ	Attitudes Towards Business Ethics Questionnaire
AICPA	American Institute of Certified Public Accountants
BBA	Bachelor of Business Administration
BCOM	Bachelor of Commerce
BSc	Bachelor of Science
CIPP	Context, Input, Process, and Product
CPA	Certified Public Accountants
CPD	Continuing Professional Development
DIT	Defining Issues Test
EIC	Ethics Intervention Curriculum
GTEC	Ghana Tertiary Education Commission
HEI	Higher Education Institution
IAESB	International Accounting Education Standards Board
ICAG	Institute of Chartered Accountants, Ghana
IES	International Education Standards
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IPD	Initial Professional Development

LEK-Q	Level of Ethical Knowledge Questionnaire
MENA	Middle East and North Africa
NAB	National Accreditation Board
PVEA	Professional Values, Ethics and Attitudes
RCI	Religious Commitment Inventory
RMO	Religious Motivation Orientation
SAICA	South African Institute of Chartered Accountants
SD	Standard Deviation
SE	Standard Error
SPEI-Q	Students' Perception of Ethics Instruction Questionnaire
UnC	Unstandardized Coefficient
VIF	Variance Inflation Factors



CHAPTER ONE

INTRODUCTION

The responsibility of accounting professionals extends to ensuring that financial statements adhere to accepted standards, devoid of material misstatements to accurately reflect the financial performance of entities. However, the worldwide underpinnings of the accounting profession were seriously threatened by corporate scandals at the beginning of the twenty-first century (O'Leary, 2009), casting doubt on the ethical foundation of accountants and the calibre of accounting education. Accounting educators were criticised for providing accounting education devoid of quality ethics instruction (Fisher et al., 2007; McPhail, 1999). This is because accounting curricula is expected to cultivate ethical awareness among students and graduates, equipping them with ethical values to deal with unethical behaviour in business establishments (Padia & Maroun, 2012). Consequently, questions arise about the relevance of tertiary institutions' accounting curricula and their ethical underpinnings in instilling the necessary ethical values in students. This premise forms the foundation for evaluating the accounting curricula of tertiary institutions.

Background to the Study

Recognised as the language of business, accounting is essential to guiding a country's economic growth (American Institute of Certified Public Accountants [AICPA], as cited in Brewster, 2003; Daffa, Nurkhin, Aziza, & Wedadjati, 2024). It serves as a service activity, furnishing quantitative information for economic bodies to make informed decisions (Brewster, 2023). In support, scholars (e.g., De Villiers, 2010; Howieson, 2003; Lawson et al., 2014) have described accounting education as a system for instructing students

in the expertise necessary to navigate the complexities of the accounting profession.

Considering the fundamental significance of accounting, it is necessary to look at how changing business conditions are changing the objectives and standards of accounting education. The dynamic character of the corporate world, the growing demands of the accounting field, and shifts in both supply and demand for accountants are all factors that contribute to the changing goal of accounting education (O'Connell et al., 2015). According to Howieson (2003), accounting education is crucial for giving students a broad range of skills that will help them deal with issues in the industry and adjust to shifting conditions. Scholars (e.g., De Villiers, 2010; Mohamed, & Lashine, 2003; Tsiligiris, & Bowyer, 2021) support this viewpoint by stating that the ultimate goal of accounting education is graduates with competencies that meet the ever changing environment of the modern business world, which include technological, ethical, communication, and global aspects. By developing eight International Education Standards (IES), the International Federation of Accountants (IFAC)'s International Accounting Education Standards Board (IAESB) is essential to upholding a worldwide minimum level for prospective accountants. Entry criteria, programme content, professional skills, values, ethics, real-world experience, evaluation, and ongoing professional development are all covered by these standards (Lester, 2014).

Although global patterns are affecting the course of accounting education, Ghana has made a conscious effort to match its educational objectives with both regional demands and international norms. Ghana's commitment to producing high-caliber accounting graduates aligned with

global market demands, which is evident through collaborative efforts involving the Ghana Tertiary Education Commission (GTEC), universities, polytechnics, and the Institute of Chartered Accountants, Ghana (ICAG), among other stakeholders. Rigorous measures are put in place to ensure that accounting education programmes adhere to accreditation criteria, emphasising the nation's dedication to quality accounting education (O'Connel, 2015).

Ghana has created a systematic framework for accounting education that works across different educational levels and institutions in order to fulfil its mission. The framework for accounting education in Ghana spans across pre-tertiary, tertiary, and professional levels. The Ghana Education Service oversees pre-tertiary accounting education, focusing on introducing foundational business education. Public technical universities offer diploma and degree programmes, while public universities provide diverse degree programmes including Bachelor of Commerce (BCOM), Bachelor of Business Administration (BBA), and Bachelor of Science (BSc), all of which incorporate a core of accounting subjects under GTEC oversight. At the professional level, accounting education is under the purview of ICAG, refining and extending the skills acquired at university and high school levels. Almost all the courses at the professional level are business related and include public sector accounting, corporate reporting, financial management, taxation, auditing and assurance, cost/management accounting, among others.

It is worth noting that accounting education in Ghana varies in form depending on the level and institution providing it. For example, Senior High Schools and Public Universities provide a general or an academic form of accounting education, where the focus is usually on understanding concepts in

a theoretical setting rather than applying them in a practical setting. Professional accounting education builds on education provided by the Senior High Schools, Public Universities and Public Technical Universities by developing students' (a) technical competence, (b) professional skills, and (c) professional values, ethics and attitudes (IAESB, 2015).

Accountants have long relied on the bedrock of their profession; accuracy and integrity. Regrettably, accountants have become embroiled in more scandals over the years. According to Onumah, Simpson, and Kwarteng (2021) and the Corruption Perception Index (CPI) of Transparency International, the Association of Certified Fraud Examiners (ACFE) has extensively documented the prevalence and gravity of unethical activity worldwide. Numerous lessons learnt from business failures worldwide have been attributed to disregard for established audit ethics in the USA (Enron, WorldCom, Global Crossing, and Arthur Anderson), Australia (HIH Insurance, One Tel), Italy (Parmalat), and Nigeria (Afri-bank, Cadbury, and NAMPAK in Nigeria). For example, one of the leading corporations in the USA failed in 2002 due to the Enron scandal, which involved innovative accounting and fraudulent auditing by Arthur Anderson (Solomon, 2007). One of the biggest audit firms in the world at the time, Arthur Anderson, collapsed as a result of the scandal, which exposed systemic wrongdoing within the company.

Ghana has also witnessed accounting scandals leading to corporate failures, including cases such as DKM, Menzgold, and the collapsed banks (i.e., Royal, Construction, BEIGE, UniBank, and Sovereign). Following the collapse of these financial institutions in 2018, the ICAG Council initiated a fact-finding Committee to investigate the role of its members. Four auditing firms were fined

GH¢2,200,000.00 for breaching auditing standards (ICAG Annual Report, 2019). The blame for the collapse of five banks was placed on auditors by the Ghana Association of Bankers' President, citing their failure to fulfill their duties as impartial investigators and safeguards against deceptive practices (Akalaare, 2018). A breakdown in ethical standards, unethical activity, and the exploitation of fiscal records to hide the actual financial position were also blamed for the collapse (Pickett, & Pickett, 200).

When auditors and accountants act unethically, the results can be disastrous. According to Yomboi et al. (2021), clients suffered severe consequences from Ghana's bank failures, such as capital loss and disincentives to save more money. Between 2018 and 2019, 2,504 fraud instances were registered by the ACFE (quoted in Onumah et al., 2021), resulting in a worldwide economic loss of more than US\$3.6 billion. This setback has harmed investor and public confidence in financial markets, resulting in losses of about US\$1.5 million each case (Bhasin & Shaikh, 2013; Peterson & Buckhoff, 2004; Rezaee et al., 2004). The reputation of the accounting profession has been consistently harmed by these incidents (Carnegie & Napier, 2012; Guffey & McCartney, 2008; Jennings, 2004; Sweeney & Costello, 2009).

Studies emphasise how important it is to include ethics instruction in university accounting programmes in order to improve professional standards and address ethical issues in the accounting field (Tenbrunsel & Smith-Crowe, 2008). In order to instill the ethical behaviour that is expected of prospective accountants, Certified Public Accountant (CPA) organisations frequently rely on colleges (Warth, 2000). To enhance ethical conduct of the professional accountants, the International Accounting Education Standards Board

([IAESB], 2006) proposes enhancing ethics education in accounting schools. Therefore, the current study was conducted to determine the degree to which tertiary institutions in Ghana incorporate professional values, ethics and attitudes in their accounting curricula, the ethical knowledge of accounting faculty, their mode of delivering ethics instruction, and students' perception of the ethics instruction received.

Statement of the Problem

As earlier indicated (i.e., noted scandals in corporate institutions), accountants globally, including those in Ghana, have been observed to display ethical irresponsibility in their professional practices. Some factors may contribute to this phenomenon, such as some prevailing unique conditions in the work environment of accountants or the nature of training offered to accountants and accounts administrators. Concerning ethical issues within the work environment, numerous studies (e.g., Cardinaels & Jia, 2016; Changwony & Paterson, 2019; Chonga et al., 2023; Ernst & Young, 2018; Jeppesen, 2019; Hunt et al., 2022; KPMG, 2021; Maas & Yin, 2022) underscore potential causes aligning with the theory of Fraud Triangle by Cressey. This theory holds that fraudulent acts are caused by opportunity (a lack of internal controls), pressure (a problem that cannot be shared), and rationalisation (the capacity to defend one's actions).

Although the Fraud Triangle describes the contextual and psychological elements that can cause people to act unethically, it is also necessary to concentrate on how people grow in their ability to make moral decisions in order to comprehend and counteract such inclinations. The Four-Component Model of Moral Development by Rest (1986) offers important insight into the internal

cognitive and motivational processes that influence ethical behaviour, especially in aspiring accountants. Four phases are identified by Rest's (1986) theory of moral development: moral character, moral sensitivity, moral motivation, and moral judgement, imply a comprehensive and sequential process through which individuals cultivate their ethical understanding, make moral decisions, garner the drive to act ethically, and ultimately shape their enduring moral character. During the learning phases, moral awareness and moral judgement develop, specifically in the classroom for aspiring professional accountants and accounts administrators. This underscores the significance of educational institutions in helping students to develop ethical values to address ethical challenges in corporate institutions. It is argued that one of the main ways to address issues in the field of accounting is through accounting education (Ballantine et al., 2018; Ghaffari et al., 2008). However, the extent to which tertiary institutions cultivate ethical sensitivity and judgment of future accountants is not well documented and therefore obscures stakeholders' knowledge about the role of tertiary education institutions in developing ethical knowledge of aspiring accountants.

Some studies (e.g., Alexander, 2002; Inlay, 2003; McPhail, 2001; Watson et al., 2007) have demonstrated that accounting education has not succeeded in cultivating well-rounded accounting students in terms of intelligence, skills, and moral values, thereby hindering their ability to make optimal decisions for the sake of society and the environment. It is, therefore, not well reported whether accounting curricula adequately covers ethical issues prescribed by relevant accounting standards such as IES. Consequently, it is

empirically fundamental to evaluate the curriculum of accounting education institutions.

Researchers have, therefore, taken keen interest, for the past two and half decades, to empirically discover the state of accounting curricula in developing the attitudes, ethics, and values of accounting students, using different research approaches. On the international scenes, previous studies on ethics education cover a wide range of topics, such as whether accounting faculty have the ability to teach ethics (e.g., Blanthorne et al., 2007; Carr, 2003; Nudrat & Mahmood, 2018; Ryan & Bisson, 2011; Timofeyev & Dremova, 2022; Williams & Elson, 2010); universities coverage of ethics in accounting curricula (e.g., Anzeh & Abed, 2015; Ballantine et al., 2019; Ghaffari et al., 2008; Mah'd & Mardini, 2022; Mitchem, 2009); and personal characteristics such as sex of students and lecturers that influenced their ethical behaviours (e.g., Alleyne et al., 2013; Costa et al., 2016; Goel et al., 2020; Handayani & Ghofur, 2021; Hermawan & Kokthunarina, 2018; Christina & Tjaraka, 2018); religion (e.g., Farling & Winston, 2001; Phau & Kea, 2007), and age (e.g., Lawson, 2004; Wimalasiri, 2004).

It is noteworthy that certain crucial issues have been overlooked in earlier research. Primarily, the majority of these research concentrated on data from industrialised nations, with relatively little data from emerging nations where scandals and corruption have led to significant company bankruptcies. Most of the international studies (e.g., Baghdasarian, 2017; Livingston, 2021; Michaluk, 2011) benchmarked ethical issues in the accounting curricula against the American Institute of Certified Public Accountants' (AICPA's) ethical standards. This standard is not applicable in the Ghanaian context, hence its

provisions in terms of courses that must be taught in the accounting curriculum might differ from the IES standards used in Ghana. Therefore, recognising Ghana as an IFAC member body, the present study found it appropriate to focus on Ghana and benchmark ethical issues in the curricula of Ghanaian universities against the IES 4.

A substantial issue that seems to support the demeaning claim against unethical behaviours of accountants is the failure of the accounting curriculum to develop ethical values in students at the learning stage. This claim is not well substantiated in the empirical literature in Ghana. In other parts of Europe and Asia; ample evidence (e.g., Ballantine et al., 2019; Hajjawi, 2008; Mustaffha et al., 2015) provides a widely-shared view on the poor state of ethics education in undergraduate accounting programs and argued that students view ethics education as too theory-based. In the context of Ghana, few studies (e.g., Kwarteng & Servoh, 2023; Nsor-Ambala & Onumah, 2015; Onumah et al., 2012; Onumah et al., 2022) focused on tertiary institutions' role regarding ethical issues.

For instance, Onumah et al. (2012) investigated the extent that ethical issues are included into accounting instruction at the University of Ghana Business School (UGBS) and discovered that there were few ethical considerations in the course outlines and that there was little ethical instruction. Likewise, Nsor-Ambala and Onumah (2015) looked into whether or not ethical issues were included in management accounting courses at Ghanaian institutions and discovered that teachers did not incorporate ethics education into their curricula.

According to Onumah et al.'s (2022) investigation on curriculum design and ethical drivers at Ghanaian universities and professional accounting bodies, ethics are included into university and professional educational institutions' curricula at all programme levels and throughout all academic areas. These studies did not report on the extent of ethics coverage in accounting curricula in Ghana to provide a clearer picture of the situation as it exists in the curriculum. Kwarteng and Servoh (2023) provide preliminary evidence on the extent to which professional values, ethics, and attitudes are captured in university accounting programmes; in particular that ethics and values in the curriculum receive low levels of credit weightings (between 1.65 - 3.33%) which may not reflect the full scope or range of ethical learning content being delivered. This raises an important question about the extent to which such programmes comply with the recommendations for minimum adherence to topic areas for ethics within the International Education Standards (IES 4). This implied that more measures are required not only on the credit burden but also course content, relevance and pedagogy of ethical contents, to determine if the curriculum approximates international standards. This restricts how well the accounting education covers ethics. Thus, the current study demonstrated how thoroughly ethical topics are covered in the accounting programme of study.

Questions on who should teach ethics courses have also been expressed by the academic community. According to one school of thought articulated by Callahan (as reported in Williams & Elson, 2010), accounting professors ought to teach ethics as long as they are knowledgeable about accounting and have personal expertise with some of the ethical challenges that accounting professionals face. Regardless of the teaching strategies used, all accounting

faculty members are required by Ghana's present standards to address accounting ethics in their individual accounting courses. The main goal of the present study is to determine how well accounting faculty can instruct ethics. This is because moral issues, moral reasoning, and development of morality are all included in the field of ethics. Although it is a subject that is somewhat different from accounting, it connects with the human activities of accountants. The ongoing debate surrounding the ability of accounting faculty to effectively teach ethics persists due to the inherent separation between the realms of accounting and ethical considerations. As scholars and educators grapple with this distinction, reaching a conclusive verdict on the aptitude of accounting faculty to impart ethical principles continues to elude consensus. If this is the case in Ghana, it is likely to result in ineffective outcomes of teaching ethics.

Most prior studies (e.g., Ahmad, 2015; Buskist & Benassi, 2012; Dean, 2006; Ryan & Bisson, 2011; Williams & Elson, 2010) report that the accounting faculty lack the interest and ability to teach ethics. This seem not surprising given the technically oriented training of accounting faculty (Bean & Bernardi, 2007). Nevertheless, research works (Blanthorne et al., 2007; Carr, 2003) have established that the accounting faculty can be and are being used as agents in transmitting positive values to their students indicating the faculty has the capacity and ability to wilfully impart and influence the values and ethics and morals of these students. In the Ghanaian context, the concern is whether accounting faculty have the ability to teach ethics.

While some studies confirm the existence of a relationship between demographic factors (sex and age) and ethical beliefs of teachers, others do not. For instance, most studies (e.g., Eweje & Brunton, 2010; Nudrat & Mohammed,

2018; Timofeyev & Dremova, 2022) found that female business educators generally have a higher ethical knowledge and take ethical issues more seriously than their male counterparts. Nonetheless, some studies (e.g., Ajibolade & Ogunleye, 2009) did not find ethical differences between female and male educators while others (e.g., Goel et al., 2020) found male teachers to demonstrate a higher ethical knowledge than their female counterparts. The contradictory findings give the impression that sex is likely to have a weak, moderate, or strong relationship with ethical beliefs. This confirmation is needed as well as the extent to which sex influences ethical beliefs. This will provide a strong basis and focus when dealing with ethical behaviours.

Regarding age, some studies (e.g., Allmon et al., 2000; Emerson & Conroy, 2004; Ghosh, & Bhuyan, 2024; Silver & Valentine, 2000) found older accounting professionals to be more ethical than younger professionals. The implication is that older people could exhibit higher ethical standards than younger people. Hence, the need to monitor the behaviours of younger persons to ensure ethical conformity. Conversely, other studies (e.g., Knotts et al., 2000) found that age was not significantly related to ethical judgments. The contradictions in findings do not help and invalidate the earlier implication drawn. Also, the studies lack currency, which makes the examination of age and ethical behaviours relevant. The current study, therefore, models the relationship between these two aforementioned variables.

There is also a debate among scholars on the relationship that exists between religion and ethical knowledge of accountants. While studies (e.g., Emerson & Mckinney, 2010; Phau & Kea, 2007; Ho, 2009; Vitell, 2010) have confirmed the claim that religion shapes individual attitudes and determines

moral behaviour, other studies (e.g., Mazzola, 2024; Vitell & Paolillo, 2003) found no discernible difference in unethical behaviour between religious and non-religious people. There is a growing notion that a person's ethical understanding is more significantly impacted by the prominence of religion in their lives than by their allegiance with a particular religion (Calkins, 2000; Emerson & Mckinney, 2010). The implication is that religiosity is associated with high ethical knowledge. Due to these discrepancies in earlier research and the dearth of current, Ghanaian-specific studies, there is a knowledge gap about how age and religiosity affect accounting professionals' ethical behaviour. In the Ghanaian setting, where cultural, religious, and demographic factors may produce distinct findings from the research currently available from other jurisdictions, this gap emphasises the necessity for empirical validation.

Another topical issue on accounting ethics education is students' perception of ethics instruction. There are conflicting findings from studies on accounting students' perception of ethics instruction. Some studies (e.g., Graham, 2012; Okougbo et al., 2021; O'Leary, 2009) report that students are satisfied with ethics courses and claim that ethics courses have a major impact on their ethical growth, sensitivity, and intent. On the other hand, some research (e.g., Reynolds & Dang, 2017; Soltanzadeh et al., 2014) has shown that students are not happy with the ethics education they received. The conflicting findings underscore the critical need to confirm the factors influencing student satisfaction with ethics education, as such confirmation is essential for refining course design, improving educational outcomes, and ensuring alignment with both student expectations and the broader goals of ethical competency development.

Perception serves as a tool for evaluation and a substitute for the success and efficacy of programmes, it appears very few studies (e.g., Nsor-Ambala & Onumah, 2015) exist in Ghana on students' perception, particularly regarding the ethics of accounting education. The issue with Nsor-Ambala and Onumah's study is the limited focus placed on management accounting in examining students' perception of accounting instruction. Ethical issues can be covered in several accounting courses. Hence, there is the possibility that the findings obtained might not give a better status as far as students' perception of ethics instruction is concerned in other accounting courses. This study comprehensively addresses this concern by covering students' perception in all accounting courses.

Students' satisfaction of ethics instruction has got its demographic dynamics. Some studies (e.g., Gomez et al., 2010; Soltanzadeh et al., 2014; Wiers-Jenssen et al., 2002) found that students' age is indirectly related with their satisfaction of ethics instruction received. Another development (e.g., Albaum & Peterson, 2006; Garcia et al., 2009; Saat et al., 2009) is that students' practice of religion reduces their satisfaction with ethical instruction received. Cultural relativism requires that ethical and social standards reflect the cultural context from which they are derived. Again, it is not well established whether sex influences such perception for Ghanaian university students. Concern over ethics has grown in Ghana as a result of the public's increased scrutiny of professional behaviour; nevertheless, there is no empirical data on how demographic characteristics affect students' opinions of ethics education. By investigating these interactions within the Ghanaian university context, this study fills that gap.

Finally, most studies (e.g., Cahill et al., 2014; Tompson & Dass, 2000; Betts & Knaus, 2006; Li & Greenberg, 2009) on strategies for teaching seem to have concentrated on how well both passive and active teaching approaches work. While there appears to be a consensus in the literature that active teaching strategies are more effective than passive ones, there appears to also be a lack of studies addressing the frequencies of different active teaching strategies in undergraduate teaching (Booth, Bowie, Jordan, & Rippin, 2000; Dzaïy, & Abdullah, 2024). This lack of studies on usage frequency of the various active teaching methods inhibits educators from gaining adequate insights, hindering the development of well-grounded accounting graduates. The lack of comprehensive data also complicates efforts to improve teaching methodologies, making evidence-based decision-making elusive. The present study, therefore, took interest in addressing these gaps by evaluating how tertiary institutions in Ghana prepare accounting students for ethical challenges, by examining ethics content in accounting curricula, faculty ethical knowledge, usage frequency of various active methods and exploring students' perceptions of ethics instruction.

Purpose of the Study

This study used descriptive-explanatory cross-sectional survey design to assess PVEA element of accounting curricula of tertiary institutions as a means of contributing to the quality of accounting education and to the production of ethically sound accounting professionals for Ghana. Given this aim, specific research objectives were developed.

Research Objectives

The study was specifically designed to:

1. examine the extent to which coverage of ethical issues in the accounting curricula of tertiary institutions approximates the International Education Standards 4 (Professional Values, Ethics, and Attitudes).
2. investigate the level of ethical knowledge of accounting faculty in selected tertiary institutions.
3. analyse accounting faculty's usage frequency of the participative approaches recommended by the International Education Standards 4 to enhance the development of professional values, ethics, and attitudes.
4. ascertain accounting students' perception of accounting curricula in addressing their professional ethical needs.
5. examine the influence of accounting faculty's sex, age, and religiosity on their ethical knowledge.
6. examine the influence of accounting students' sex, age, and religiosity on their perception of accounting curricula in addressing their professional ethical needs.

Research Questions

The following research questions were formulated to guide the study:

1. To what extent does the coverage of ethical issues in accounting curricula of tertiary institutions approximate the International Education Standards 4 (Professional Values, Ethics, and Attitudes)?
2. What is the level of ethical knowledge of accounting faculty in tertiary institutions?
3. What is accounting faculty's usage frequency of the participative approaches recommended by the International Education Standards 4

that can enhance the development of professional values, ethics, and attitudes)?

4. What is accounting students' perception of accounting curricula in addressing their professional ethical needs?

Research Hypotheses

The following null hypotheses were also formulated and tested at a .05 level of significance:

1. H₀: There is no statistically significant influence of accounting faculty's sex, age, and religiosity on their ethical knowledge.
H₁: There is a statistically significant influence of accounting faculty's sex, age, and religiosity on their ethical knowledge.
2. H₀: There is no statistically significant influence of accounting students' sex, age, and religiosity on their perception of tertiary institutions' accounting curricula in addressing their professional ethical needs.
H₁: There is a statistically significant influence of accounting students' sex, age, and religiosity on their perception of tertiary institutions' accounting curricula in addressing their professional ethical needs.

Significance of the Study

By emphasising the importance of individual characteristics in forming ethical knowledge, this research contributes to the corpus of previous work. It specifically demonstrates that religiosity, age, and sex together improve accounting faculty members' ethical knowledge. Additionally, the results of the current research reveal the strength of perception as a substitute of actual impact of ethics instruction in accounting programmes. Understanding students' perception regarding the ethics component of the accounting curricula is critical

for evaluation. When used appropriately, students' evaluation may aid educational leaders in assessing the influence of teaching within the setting of the students' personal experience. Thus, the study's outcomes offer an initial indication of programme quality.

Additionally, this research offers empirical evidence that adds to the scant literature regarding curricula assessment, specifically the ethics aspect of accounting curricula in Ghanaian tertiary institutions. This study is among the few to examine the PVEA component of tertiary institutions' accounting curricula. The findings have implications regarding how professional accounting associations and educational institutions create accounting ethics curriculum. Moreover, this study provides an update on tertiary institutions' mandate in producing morally competent graduates. Therefore, data is provided to enable accounting departments of tertiary institutions to re-examine their current accounting curricula regarding ethics coverage.

Delimitation

The study focused on the PVEA component of tertiary institutions accounting curriculum. Geographically, the research was limited to accounting educators and Level 400 undergraduates studying accounting at universities in Ghana (public and technical). The study focused on the IES, which was woven into the CIPP evaluation model as a theoretical framework for the study. The Context in the CIPP model focused on ethical issues in the accounting curriculum, Input in the model concentrated on the ethical knowledge of accounting faculty, Process in the model focused on participative approaches of teaching ethics and the Product was delimited to students' perception of accounting curriculum in addressing their professional ethical needs. Eight IESs

have been issued so far by the IAESB. Nonetheless, this study focused on the IES 4. While a variety of personal attributes collectively determine a person's ethical perception, this study was based exclusively on sex, age, and religiosity as their effect on ethical beliefs is unclear. In this study, "curriculum" refers to the formal educational content and structure, encompassing comprehensive programme documents and detailed course outlines. Due to challenges in accessing complete programme documents, the study relied on course outlines as they offer valuable insights into educational content and pedagogical approaches.

Limitations

According to Creswell (2012), a number of issues, such as participant unavailability, time restrictions, language hurdles, researcher biases, and predispositions, might limit a study's potential advantages. The study's internal validity may be threatened by these shortcomings and recognising them might help future researchers gain important insights (Creswell, 2012). Notwithstanding the anonymity of the survey, some respondents may have decided to give less honest answers, deciding to give more socially acceptable answers rather than ones that accurately reflect their genuine ideas. The survey used in this study included questions about biases and ethics. It was, therefore, difficult to tell how truthful the respondents were in responding to the items in the questionnaire. As a result, the results may not accurately represent the viewpoints of all individuals within the sampled population.

The questionnaire's anonymity was highlighted to promote honesty and lessen the possibility that respondents would feel under pressure to provide socially acceptable answers. Hence, mitigating the possible impacts of fake

responses caused by respondents choosing impressive rather than true answers. Furthermore, because the study was conducted only in Ghana, its conclusions might not apply to other national situations. This presents a question about the possibility of expanding into other African nations in order to gain from cross-national viewpoints. Another drawback of the study's cross-sectional design is that opinions may change over time.

Definition of Terms

The following terms are defined as used in the study to enhance readers' understanding:

Accounting curriculum: A written document (programme documents/ course outlines) of educational experiences that tertiary institutions propose to provide or create for students, as evidenced by the goals and objectives, subject matter, and teaching methodology of all accounting-related courses (both core and elective courses) that students need to complete to obtain a first accounting degree.

Accounting education: Education that seeks to train students how to understand business operations, prepare and analyse financial statements, and apply accounting concepts in a variety of situations. It covers financial accounting, managerial accounting, auditing and taxation to develop professional accountants and accounts administrators.

Accounting faculty: Lecturers of accounting related courses in the various business schools of tertiary institutions.

Accounting students: Students enrolled in accounting programmes at different business schools that award accounting bachelor's degrees.

Bachelor's degree in accounting: These include accounting-related bachelor's degrees from the Bachelor of Commerce, Bachelor of Business Administration, and Bachelor of Technology programmes.

Certified Public Accountants (CPA): Certified public accountant (CPA), in the United States, is an individual who has been granted a license by the state or U.S. territory following successful completion of a professional accounting test/examination and fulfilment of any additional state criteria, frequently pertaining to work experience.

Ethical knowledge: This is used to imply the ability of the accounting faculty to teach students to identify ethical problems and reach morally sound conclusions.

Examination of Curriculum: The systematic gathering of data about the characteristics and results of programmes in order to assess their efficacy. It covers evaluation of curriculum.

Institute of Chartered Accountants, Ghana (ICAG): An organisation created by a Ghanaian Parliamentary Act to provide for the administration of exams and other issues related to the regulation of the accounting profession in Ghana (ICAG, Act 170, 1963).

International Accounting Education Standards Board (IAESB): For use by IFAC member organisations and other stakeholders in professional accounting education, such as employers, academic institutions, regulators, government agencies, accountants, and aspiring accountants, this independent standard-setting body develops educational standards, implements support materials, and offers application guidance (IAESB, 2019).

International Education Standards (IESs): These are regulations and guidelines that offer a structure for acquiring knowledge, developing skills, and gaining real-world experience (IAESB, 2019).

International Federation of Accountants (IFAC): This is an organisation established to serve the public interest and advance the accounting profession by supporting the creation of quality international standards, encouraging their adoption and application, enhancing the capabilities of professional accounting organisations, and speaking out on matters of public interest (IFAC, 2019).

Participative approach: An applied collaborative approach, process oriented and aimed at linking theory with applications in a classroom (Trauth-Nare & Buck, 2011).

Professional values, ethics, and attitudes: These represent the professional characteristics and behaviours that distinguish people as belonging to the accounting profession, allow them to use professional judgement and scepticism, and enable them to behave morally and in the public good (IAESB, 2019).

Public tertiary institutions: This is used in this study to refer to both public universities and public technical universities.

Religiosity: The degree to which one practices their religion through day-to-day implementation of their religious values and traditions.

Students' perception of ethics: Students' opinion, experience, or satisfaction of their capacity to show that the ethics instruction they received has helped them attain the IES 4 learning outcomes for professional values, ethics, and attitudes. Additionally, it is used to infer what students think about how ethics classes affect their capacity for making moral decisions.

Students satisfaction: This is used interchangeably with student perception of ethics.

Usage frequency: How often something is used or employed.

Organisation of the Study

Five chapters made up the structure of this study. Research background, problem statement, purpose, specific objectives, research questions, research hypotheses, delimitation, limitations, definition of words, and study structure are all included in Chapter One. Literature related to the theoretical framework, conceptual framework as well as empirical studies on the hypotheses and questions are presented in Chapter Two. Chapter Three presents the details of how this investigation was conducted. This includes the study design, methodology, and philosophy; population, sample, and sampling process; data collecting tools; pilot testing; instrument validity and reliability; data collection methods; ethical issues; and data processing and analysis. The findings and discussions are covered in Chapter Four. The findings are presented in accordance with the study's hypotheses and research questions. The summary, contributions to knowledge, recommendations, and future research directions are presented in Chapter Five.

CHAPTER TWO

LITERATURE REVIEW

Overview

A review of relevant literature is highlighted in this chapter regarding issues in the curriculum considered highly relevant in addressing how students aspiring to become professional accountants are prepared for the world of work. The chapter examines previous research by other scholars that was thought to be pertinent to the current investigation. The literature research made it possible to contextualise the current investigation and verify or disprove earlier findings and conclusions by comparing the results with those of other comparable studies.

This chapter has been divided into three sections; the theoretical framework, conceptual framework and empirical review. The theoretical framework provides a review of the theories behind the study. For this theoretical framework, it considered the CIPP paradigm (Context, Input, Process and Product) in addition to the International Education Standards (IES). The study's emphasis perceived by the researcher is from the conceptual framework which identifies a range of concepts relevant to the principal variables. Related studies are reviewed in the empirical review.

Theoretical Framework

Stufflebeam's (2007) CIPP model and the IASB's International Education Standard (IES) serve as the foundation for this investigation. Thus, these concepts provide the investigation its direction and focus.

International Education Standard (IES)

The first theory that guided this present study was the International Education Standard (IES). The International Accounting Education Standards Board (IAESB) of the International Federation of Accountants (IFAC) is responsible for issuing the IES. By advancing the profession and fostering the growth of robust global economies, IFAC, the worldwide association representing the accounting profession, is committed to serving the public interest (IFAC, 2016). With 175 members and 130 affiliates across nations and jurisdictions, IFAC represents almost 3 million accountants working in public practice, academia, government service, business, and industry (IFAC, 2016). To pursue its mission, the IFAC Board in 2003 established the IAESB (replacing the former IFAC' Education Committee) as an independent standard-setting body for formation and publication of the IESs. IFAC issued a series of IES because of the worry that accounting education might not be up to par with the demands of the profession in many countries (IFAC, 2003). In particular, the mission of the IAESB is to pursue the public interest by strengthening the accounting profession worldwide through the development and improvement of accounting education (Cameran, & Campa, 2016; Lucianelli, & Citro, 2018).

The IESs prescribe the essential elements (e.g., subject matter, methods, and techniques) that education and development programmes are expected to contain and have the potential for international recognition, acceptance, and application. By setting standards for the minimal education, real-world experience, and ongoing professional development required of qualified accountants, the IAESB specifically seeks to further the public interest through IESs, which are meant to promote the accounting profession. With the IESs, the

International Accounting Education Standards Board (IAESB) has taken another step toward ensuring high-quality global standards for professional accounting education. The IAESB recognises that IES may be complied with in a variety of different ways. Universities are not mandatorily required to adhere to the IESs, but they can be consulted for guidance. This is despite the IAESB's recognition that professional accounting programmes may incorporate formal education provided through degrees and courses offered by universities, other higher education providers, IFAC member bodies, and employers, in addition to workplace training (IES 4, para. 12).

In terms of their effect on the quality of education outcomes, these standards are important because they reduce international disagreement about the proper qualifications for accounting professionals, simplify international mobility and communications procedures for accounting professionals, and assist in reducing issues related to educational institutions' compliance with the most important requirements (IFAC, 2010; Mah'd, & Mardini, 2022). Furthermore, IESs support those in charge of accounting education in making sure that professional accountants acquire the abilities and strategies for lifelong learning necessary to consistently meet the demands of the communities they serve, as well as that accounting students acquire and exhibit the competence required for qualification. If these international standards (IES) are disregarded, professional accountants will be produced with a local focus and a limited global perspective on the field (Veneziani et al., 2016).

IESs are updated often to improve their readability and usefulness as a standard for evaluating admission criteria for the accounting field (Sugahara, & Wilson, 2013). The updated IES 7, Continuing Professional Development,

published by the IAESB in December 2018, makes clear the guidelines and standards for how professional accounting associations assess, track, and implement their continuing professional development programmes. All certified public accountants must acquire and uphold professional competence in order to carry out their duties, according to IES 7 (Revised).

The IAESB accepted the amendments to IESs 2, 3, 4, and 8 at its June 2019 meeting. These adjustments improve the learning outcomes for Professional Scepticism and Information and Communications Technologies (ICT) and make the associated explanatory material more clear. The section under "IES Changes as of 2021" now includes the authorised modifications to the Glossary of Terms and Revised IESs 2, 3, 4, 7, and 8. The IAESB and IFAC launched a new strategy in 2018 to advance accounting education globally. The IFAC Board authorised the revised strategy in 2019, and it is already being used. With the conclusion of its work plan, the IAESB ended operations in 2019.

A number of guidelines pertaining to accounting education for students hoping to pursue careers as professional accountants have been released by the IAESB. 2003 saw the release of the first six standards (IES 1–6), followed by the seventh (IES 7) in 2004 and the eighth (IES 8) in 2006. Figure 1 distinguishes between the post-qualification criteria for CPD (IES 7–8) and the pre-qualification requirements for IPD (IES 1-6).

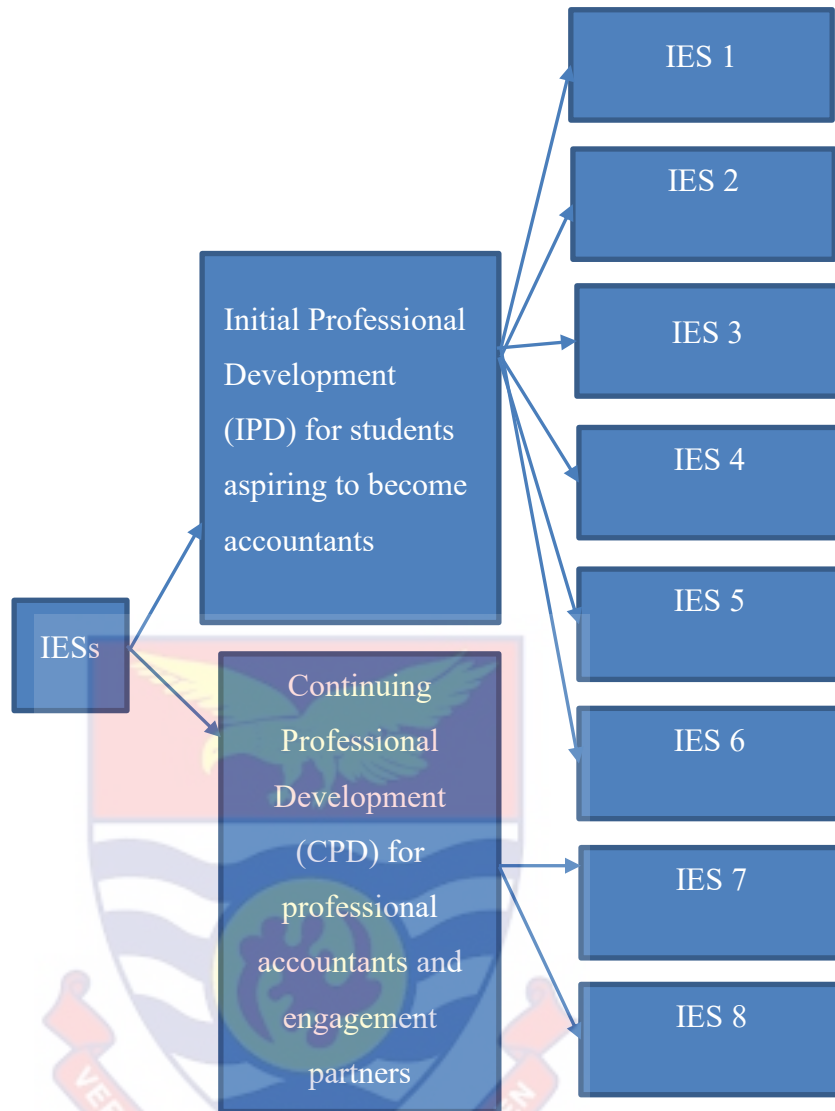


Figure 1: International Education Standards (IESs)

Source: International Accounting Education Standards Board (2019)

IES 1 prescribes the entry requirement to begin a programme of professional accounting education. Its aim is to ensure that students seeking to become professional accountants have an educational background that enables them to have a reasonable possibility of achieving success in their studies, qualifying examinations, and practical experience period. The standard requires candidates to have an education that is at least equivalent to what is required for admission into a recognised university degree programme or its equivalent. It also provides some commentary on how to assess entry-level qualifications.

IES 2 describes the knowledge content of the accounting education programmes that the aspiring accountant needs to acquire until they become professional accountants, and it contains the set of courses to be studied by the accounting student. Professional accounting education should be long and intensive enough to permit candidates to gain the professional knowledge required for professional accountants (IES 2). The standard sets out the knowledge required in three key areas: accounting, finance, and related knowledge; organisational and business knowledge; and Information technology knowledge. The knowledge may be gained in an academic environment (e.g., university) or within a member body's own programme of professional study (e.g., the ICAG School). The standard acknowledges the constant change and expansion of knowledge required for professional accountants and the necessity to adapt to the needs of the market. The standard also acknowledges that, because of these factors, the weighting of subjects can vary from one programme to another.

IES 3 prescribes that individuals who seek to qualify as professional accountants acquire a mix of skills in the following areas: intellectual; technical and functional, personal; interpersonal and communications, and organizational and business management. This standard describes the nature of these skills. It discusses how acquiring general education (i.e., which may be obtained in a number of ways) helps people develop these abilities and promotes lifelong learning.

The professional principles, ethics, and attitudes that prospective accountants should develop along their educational journey to become qualified are outlined in IES 4. According to this requirement, professional accounting

education programmes must give students a foundation of professional principles, values, and attitudes that will enable them to use professional judgement and behave morally in a way that benefits both the profession and society. Professional accountants are recognised as belonging to a profession by their professional beliefs, ethics, and attitudes, which should guide all of their professional actions. IES 4 serves as the guidance for this study.

It is recommended by IES 5 that those who aspire to become certified professional accountants have obtained the required practical experience prior to introducing themselves to the public as such. During the allowed duration of time for practical experience, candidates should be able to demonstrate that they have gained the professional knowledge, professional skills, and professional values, ethics, and attitudes required to do their task with professional competence. It requires a minimum of three years of real-world experience prior to becoming a certified professional accountant. To help with the practical experience time, the standard permits up to 12 months of professional education (beyond undergraduate) with a significant practical accounting application component. Under the guidance of a qualified accountant, practical knowledge should be obtained. A record of the experience should be maintained and examined on a regular basis.

IES 6 prescribes the requirements for assessing professional competence of aspiring professional accountants that need to be achieved by the end of Initial Professional Development. The professional capabilities and competence of candidates should be formally assessed before the qualification of professional accountant is awarded. The assessments need to be appropriate for the professional knowledge, professional skills and professional values, ethics

and attitudes being examined. The final assessment of capabilities and competence is normally in addition to purely academic qualifications and is beyond undergraduate degree level. This standard, therefore, prescribes that a significant proportion of this assessment should test underpinning theoretical knowledge as well as the practical application of knowledge. The standard sets out that the IFAC member body is ultimately responsible for having in place appropriate assessment procedures to ensure candidates are suitably qualified to become professional accountants.

According to IES 7, IFAC member bodies (such as ICAG) are required to establish a requirement for continuing professional development (CPD) to be a component of a professional accountant's continued membership, on the basis that maintaining competence applicable to one's circumstance is the responsibility of the individual professional accountant. It specifies that members bodies: encourage a commitment to lifelong learning by professional accountants; provide access to continuing professional development opportunities and resources for their members; establish benchmarks for their members on developing and maintaining the professional competence necessary to protect the public interest; and monitor and enforce the continuing development and maintenance of professional competence of professional accountants.

The minimal professional knowledge, professional skills, and professional values, ethics, and attitudes that audit professionals must possess are outlined in IES 8. According to IES 8, audit professionals must meet the criteria of an advanced program, possess a professional degree or its equivalent, be qualified as a professional accountant, and complete continuing professional

development (CPD) for auditors after obtaining their degree. Before assuming the job of an audit professional, professional accountants must also finish a period of relevant practical experience, with a significant amount of that experience being spent auditing past financial data. This period of practical experience would normally not be less than three years, of which at least two years would normally be spent auditing historical financial information.

IES 4: Professional Values, Ethics, and Attitudes (PVEA)

This research examined Ghanaian public institutions' preparation for students aspiring to become professional accountants using the IES 4. IES 4 sets out the learning objective and competences in respect of professional values, ethics and attitudes to be achieved by a prospective professional accountant at the end of IPD to enable successful completion of their role as a professional accountant. The traits that distinguish professional accountants as members of a profession are referred to as professional values, ethics, and attitudes, or PVEA (IAESB, 2019).

They are made up of the conduct norms (like ethical principles) that are usually associated with and considered essential to defining the distinctive characteristics of professional activity. Everything that licensed accountants do in their position as professionals is subject to PVEA. Knowledge and understanding of ethical concepts, ethical theories, and the fundamentals of professional ethics, together with the opportunity to exercise their application beyond of the office, can help aspiring professional accountants recognise and manage ethical dangers. Table 1 lists the learning objectives and competency categories that universities, other stakeholders, and all IFAC member bodies should recommend for PVEA.

Table 1: Learning Outcomes for Values, Attitudes, and Professional Ethics

Competence Area	Learning Objectives/Outcomes
Professional skepticism and professional Judgment	<ol style="list-style-type: none"> 1. Keep an open mind in gathering and evaluating data and information. 2. Use strategies to lessen prejudice while addressing issues, formulating opinions, coming to well-founded findings, and making decisions. 3. To choose the best course of action, use critical thinking to find and assess options.
Ethical principles	<ol style="list-style-type: none"> 1. Describe what ethics are. 2. Describe the benefits and drawbacks of approaches to ethics that are based on rules and principles. 3. Determine the risks to adherence to the core ethical standards. 4. Assess the importance of risks to adherence to the core ethical values and take the proper action. 5. When gathering, creating, keeping, accessing, utilising, or disseminating data and information, adhere to basic ethical standards. 6. Adhere to standards by applying the pertinent ethical criteria to professional activity.
Commitment to the public interest	<ol style="list-style-type: none"> 1. Describe the function and significance of ethics in the workplace and in connection with the idea of social responsibility. 2. Describe the function and significance of ethics in connection to effective governance and business. 3. Examine how ethics and the law interact, taking into account how laws, rules, and general interest of the public are related. 4. Examine how unethical activity affects the public, the field, and the person.

Source: IAESB (2019)

Through professional accounting educational programmes, IFAC member bodies must offer a PVEA framework that enables aspiring professional accountants to (a) exercise professional judgement and apply professional scepticism, and (b) behave ethically and in the public interest (IAESB, 2019). As a result, IFAC member organisations and other stakeholders must incorporate applicable ethical obligations into professional accounting education programmes for prospective professional accountants. In order to meet the learning objectives of this IES, they must also periodically examine and update professional accounting education programmes.

The IAESB acknowledges that the titles of required courses or subjects may differ from the three competency categories stated in Table 1 when designing professional accounting education programmes. Additionally, learning objectives related to a particular competency area (such as ethical concepts) may be met in many courses or subjects. Some learning goals (such as sceptical mindset and professional judgement) may be achieved in a variety of courses or disciplines, none of which may be exclusively focused on that competency area. Furthermore, a professional accounting education program may include the competence areas in a different order than the one shown in Table 1 (for example, commitment to the public interest may be covered early in a professional accounting education programme but is listed near the end of Table 1's list of competence areas).

Participating Approaches that Contribute to Enhancing PVEA Development

Programmes in education must address ethical standards in a constructive, interactive manner. For instance, by investigating the connections between fraud, company failure, and ethical conduct. Professional accountants

should take lessons from their mistakes. In light of this, accounting programmes must incorporate reflection in which students are asked to evaluate an event, what worked, what did not, and how to proceed in a similar situation in the future. Universities, other stakeholders, and IFAC member bodies are encouraged by IES 4 to choose the best learning and development strategy for PVEA while taking the cultural and national context into account. A mixture of formal learning programmes and real-world experience may be used in the mix of learning and development activities when deciding how to achieve the learning goals. This combination might be set up to provide prospective professional accountants with sufficient experience in putting professional ethics, values, and attitudes into practice in the workplace.

The member bodies of IFAC, instructors, and other stakeholders may make a distinction when creating learning and development activities between (a) teaching future accounting professionals about their professional ideals, ethics, and attitudes, and (b) creating and preserving an environment that is conducive to ethical behaviour. As part of CPD activities and lifetime learning, PVEA development may be accomplished through IPD and continues throughout a career. In order to improve the cultivation of professional ethics, principles, and attitudes, educators, IFAC member organisations, and other stakeholders can think about using participatory methodologies. IES 4 also states that the approaches to participation are not limited to but may include:

1. Role playing;
2. In-class discussions of curated readings and online content;
3. Study of case studies that include business ethics scenarios;
4. Consideration of disciplinary pronouncements and results;

5. Lectures using speakers with knowledge of corporate or professional decision making; and
6. Recourse to online forums and discussion boards.

Aspiring professional accountants may become more conscious of the moral ramifications and possible conflicts that occur from making difficult management decisions for both individuals and companies as a result of these participatory techniques. It is not consistently straightforward to develop professionally in the domains of professional judgement and professional scepticism. Effective training and growth in these areas require careful planning, which may incorporate learning strategies where time, practical experience, reflective engagement, and mentorship are crucial (IAESB, 2019). Although distance learning programmes might not be able to provide all of these interactive experiences, learning can be improved by using as many strategies as feasible.

Assessment of Professional Values, Ethics, and Attitudes

The professional values, ethics, and attitudes of prospective professional accountants can be examined through a variety of assessment exercises. IES 4 (para. 14) states that short-answer written examinations, case studies, essays, objective testing, workplace assessments, and acknowledging prior knowledge are examples of appropriate assessment activities. According to IES 4, there are a number of additional ways that assessments can be conducted in a formal educational setting outside written examinations. These include:

1. Establishing case study repositories and requiring future professional accountants to take tests based on them;

2. Implementing a case analysis system that calls for future professionals to keep journals and notes on specific cases in the public domain;
3. Employing objective testing of the ethical components of professional accounting education programs; and
4. Evaluating ethical analysis and decision-making through case study group assignments and workshops.

Evaluation in the workplace is different from and, in many ways, more challenging than evaluation in a formal educational setting (IAESB, 2019). The following methods may be used to examine how professional values, ethics, and attitudes are developing in the workplace:

1. Discussion and assisted resolution of ethical challenges as they emerge; and
2. Evaluations of ethical decision-making in conjunction with performance reviews and appraisals.

CIPP evaluation model

Stufflebeam's CIPP assessment model was the second the theory that validated this investigation. Daniel Stufflebeam discovered the flaws in the existing evaluation models in the middle of the 1960s. He developed the CIPP model that was utilised in assessment exercises and further modified throughout time, with the most recent version occurring in 2007, as part of his endeavour to broaden and organise ideas about administration and decisions regarding education (Stufflebeam & Shinkfield, 2007). Later, the CIPP evaluation methodology was specifically set up to facilitate and direct thorough and methodical analysis of social and educational initiatives. It was observed that these initiatives take place in the actual world's dynamic settings (Stufflebeam & Shinkfield, 2007). The inner-city schools' educational system was examined

using the model. Finding data to address the shortcomings of conventional assessment models and methodologies used to educational programs and activities was another goal. Several liberation tactics were noticed with this approach, with a special emphasis on ensuring that the inner-city school program was successful in enhancing the schools' methods of instruction and learning.

Many researchers have used the CIPP evaluation model and it has been enhanced over time to fit in all evaluative tasks (e.g., Zhang et al., 2011; Steinert et al., 2005; Matthew & Hudson, 2001). Today, the concept is applied across a range of educational disciplines to enhance, create, and evaluate already-implemented programs and courses. The concept has received little application in many evaluation studies in Ghana especially at the University of Cape Coast. An example of such work is Eshun (2018) who used the CIPP model to evaluate christian religious studies curriculum of senior high schools in the Cape Coast Metropolis. Furthermore, Nugba (2020) evaluated the quality of junior high school teaching in Central Region of Ghana using the CIPP model. Meanwhile, Agormedah (2020) also applied the CIPP model in the evaluation of the quality of the management education programme of University of Cape coast. This clearly establishes the model's importance for a number of domains.

Managers and administrators who must make four distinct types of educational decisions might benefit from the CIPP evaluation framework. Stufflebeam (2004) identifies four general components of evaluation, each of which poses the following queries: What must be done? (context), what resources are needed? (input), is it being done? (Process), and was it successful? (Product). Comprising the initial letters of each evaluation category (i.e.,

context, input, process, and product), CIPP is the most well recognised acronym for Stufflebeam's evaluation paradigm (Worthen et al., 1997).

Context Phase of the CIPP Model

Assessing the requirements and opportunities within a certain context or environment is the goal of the model's first step, context phase (Stufflebeam & Shinkfield, 2007). Thus, it seeks to determine the demands of a certain programme for a given society, whether it has already been produced or is still in the process of being developed. "What needs to be done?" is the question posed on this component. This is known as the needs assessment phase of the curriculum development process. Aziz et al. (2018) and Stufflebeam (2001) state that the goals of context phase are to clarify and establish the requirements of the audience; to identify needs; and to determine if the goals are relevant to intended audience needs. Surveys, document reviews, data analyses, and interviews are among the various methods used to evaluate context (Mogalakwe, 2006; Stufflebeam, 2003). Planning choices, identifying the requirements the programme will meet, and creating programme objectives are all aided by this context review. Context phase is the process of identifying and evaluating the needs that inform the creation of a programme.

Finding a solution to the question of what must be done is its primary foundation (Zhang et al., 2011). It stands for the overall structure of any assessment model that incorporates the local educational, political, cultural, and economic philosophies. Its function is to confirm that the educational objectives are clearly stated and that they are suitable for the requirements of the pupils. The collection of target group data and the definition of assessment parameters aid in understanding the context and foundations that need to be taken into

account while creating, organising, and establishing the curriculum's goals. Indeed, context phase is a circumstantial inquiry. It is an interpretation of the reality that people find themselves in, as well as an assessment of that reality based on their goals.

Input Phase of the CIPP Model

Providing details about the possible resources that will be used to implement the curriculum is the focus of the model's second step, input phase (Zhang et al., 2011). Thus, input phase could be explained as overseeing resources and strategies to execute a programme. It focusses on particular resources required for the efficient operation of the school, including time, money, people, materials, policies, and instructional methodologies (Ornstein & Hunkins, 2009; Saif, 2019). The goal of input phase is to make it easier to carry out the programme that was designed at the context stage. Additionally, the information provided by this kind of phase is intended to help determine the materials needed to accomplish the programme's goals (Khawaja, 2001). The input dimension includes questions on whether instructors possess the necessary knowledge, abilities, and attitudes for teaching as well as what kinds of resources the educational institution should employ for efficient teaching and learning. The strengths and capacities of the school (such as the quality of its personnel, facilities, and resources) to execute the programme are examined by input evaluators (Stufflebeam & Shinkfield, 2007).

Process Phase of the CIPP Model

The focus of process phase, the third stage of the model, involves using various techniques to demonstrate how to put into effect the curriculum in order to determine the viability of plans for execution and implementation. This phase

of the programme is called monitoring. The monitoring component of this implementation process searches for evidence that the strategies adopted for implementation of the curriculum are being delivered according to the plan. Determining whether or not proposals are followed is the main goal of this component.

According to Stufflebeam (2003), evaluators must forecast, evaluate, track plan or implementation flaws, and then provide input on how to carry out action plan modification. Therefore, it aligns with the function of curriculum structural examination, which gathers data and information on the educational process's advancement in order to offer feedback that will aid in identifying shortcomings during curriculum implementation. This would help the curriculum designers create better operational plans, analyse the findings, and determine the cause of a certain outcome (Morrison et al., 2019).

The inputs are employed efficiently during the process phase to accomplish the intended purposes, objectives, and goals of the final output. Through process phase, the evaluator learns how the school operates, and which procedures are in charge of improving operations and upholding educational standards. Implementation choices are made during this stage (Kovaleski et al, 2022). Processes of the school include systematic approaches, teaching-learning activities, parent-teacher meetings, annual functions, co-curricular and extracurricular activities, student's examinations based on both summative and formative assessment (Alfred et al., 2023). Process phase therefore helps to implement decisions. The criteria for the process component must be able to provide information for evaluators to carry out selected monitoring procedures

that may have just been implemented so that the strong points can be used, and the weak points can be eliminated.

Product Phase of the CIPP Model

Product phase, the last phase of the CIPP approach, is focused on the effectiveness of instruction and learning as well as its value to both individuals and society (Stufflebeam & Shinkfield, 2007). According to Borich (1991), this is the point at which examinations of the three components are connected and totalled to produce a set of choices on an undertaking or curriculum. The CIPP Model places special emphasis on the question, "Did it succeed?" According to Stufflebeam, this section of the assessment looks at "Were the recipients rewarded? Were their requirements satisfied? Were the recipients' gains maintained? Were the methods that yielded these benefits transferable and flexible enough to be used successfully in different contexts? (Stufflebeam, 2004, p.1). A product phase depends on how well the objectives are accomplished and how well a student learns in a certain environment, claim (Asadi et al., 2016). The school's goal is to produce productive learners who can support themselves in society (Christie, & Lingard, 2020). Therefore, the product's focus is not just on students' grades but also on the talents, information, attitudes, and skills they acquire that they will utilise to better society in the future.

The CIPP model addresses products or outputs at various stages of the educational programme's conception, execution, and design in addition to its conclusion. After that, results are linked with goals, shortcomings are identified, and anticipated adjustments are made to raise the standard of instruction (Sancer et al., 2013). This type of examination aims to identify and analyse the programme's outcomes, including both anticipated and unanticipated, both

immediate and long-lasting, positive and negative consequences (Zhang et al., 2011). When appropriate, it also assesses the programme's transportability, effect, efficacy, sustainability, or outcomes.

The extent to which the intended educational needs were satisfied is another aspect of a CIPP model evaluation study (Zhang et al., 2011). This allows educators or project leaders to decide on particular programmes (Stufflebeam, 2008). Therefore, product phase can give administrators or educators information to help them decide how beneficial a program is. It is an examination carried out to see what results were attained from the programme's scheduled implementation. This is linked to context, inputs, and processes, when measuring and interpreting outputs to serve as a review of decisions and determine the effectiveness of the methodology.

Any of the components can be used to assess the value of a project, curriculum, or examination system without necessarily employing the product component. Research is generally recognised as a summative study anytime a product component of the CIPP assessment model is applied. Surveys, case studies, focus groups, and document retrieval and analysis are some of the techniques a researcher might employ to gather information for the product assessment component. These techniques are generally used on individuals that have used the project or who have gone through the implementation of the curriculum. It should be emphasized that any of the tools may be used to achieve the same end as the product component assesses.

The CIPP model was created to help managers make decisions. It is a very complete and holistic framework that can evaluate the program in a thorough and systematic manner from the very beginning to the end

(Stufflebeam & Shinkfield, 2007). Higher education programmes have been examined using the CIPP approach (Allahviridiyani, 2011; Alimohammadi et al., 2013). Programmes, projects, goods, institutions, and systems may all be examined using the CIPP's complete framework (Hakan & Seval, 2011).

The CIPP model's objective is to evaluate a programme in order to make improvements to it, particularly for programmes associated with education and human services (Aziz et al., 2018). Stufflebeam (2008) acknowledges that CIPP is an evaluation model that can be a tool to help make a programme better for the intended human benefit. According to Nikijuluw (2020), the CIPP evaluation methodology serves as a tool to help create a tailored programme that may benefit an organization's employees. The components of the CIPP "accommodated the ever-changing nature of most educational programmes as well as educators' desire for programme-improvement data," claim Frye and Hemmer (2012). According to Frye and Hemmer, the CIPP model covers every stage of an educational programme, including planning, carrying out, and, if intended, conducting a summative or final retrospective evaluation (p. 296). The Product approach, the fourth component of the CIPP model, is ideal for summative research, whereas the first three components are helpful for improvement-focused (formative) assessment studies. (Frye & Hemmer, 2012; Tuna & Başdal, 2021).

Many researchers and evaluators have used the CIPP model to evaluate the effectiveness of programmes and curricula in institutions of higher learning at home and abroad because this model is designed for improvement and decision-making related to a course, programme, or curriculum (Stufflebeam & Shinkfield, 2007). Thus, in the present study the CIPP was employed as the

theoretical foundation. This model was used to evaluate ethical issues in the accounting curriculum of tertiary institutions from the perspective of accounting faculty and students in terms of “context phase” (i.e., ethical issues in ethics and accounting-related courses), “input phase” (i.e., ethical knowledge of accounting faculty), “process phase” (i.e., participative approaches) and “product phase” (i.e., students’ perception).

This study considers the CIPP evaluation approach to be pertinent due to its lengthy history of applicability and its simplicity of application to many examination scenarios. Applications have been discovered in a variety of service sectors and areas, including military personnel screening systems, housing and development in communities, education, and transportation safety (Stufflebeam, 2003). Using these four interconnected evaluation categories, the researcher carried out examinations to support the creation, implementation, and strengthening of sound programmes (Stufflebeam, 2000, p. 279). Projects, programmes, people, products, organisations, and systems may all be examined formatively and summatively using the CIPP Model. To assist raters in evaluating educational programmes, courses of instruction, and curriculum design, the model covers four distinct parameters: context, input, process, and product. The objective is not to "prove but to improve" (Stufflebeam, 2003, p. 31). Its ability to give a comprehensive perspective on each component by assessing context, input, process, and output from every possible perspective is its most significant feature (Mahmudi, 2011).

The broader needs of examination may be met by using this model to assist in conducting examination in a systematic manner. The key component that distinguishes this approach from others is its emphasis on the context to

evaluate the teaching, learning, and growth process (Stufflebeam & Shinkfield, 2007). This present study is summative in nature. The methodology can be applied to internal examinations by an organisation's evaluators, contractual or mandatory external examinations, and self-examinations by project teams or individual service providers. For managers, curriculum designers, administrators, and legislators, the data acquired from this examination methodology is essential.

Even though the majority of the literature review's writing about the CIPP model is favourable, Stufflebeam's work has been criticised on occasion. For example, Scriven (1991) described the CIPP model as "somewhat overgeneralised in that it asserted that all program examination was oriented to decision support" (p. 3). Furthermore, this model has been challenged for not being well understood and utilised in the performance improvement industry, and the model gives shadow boundaries between examination and other approaches including assessments of needs (Guerra-López & Hutchinson, 2013).

Conceptual Framework

“A conceptual framework describes either visually or in narrative form, the main things to be studied — the key factors constructs or variables and presumed relationships among them” (Miles & Huberman, 1994, p. 14). Many theories are conceptually based on a conceptual framework, which is typically stated abstractly using word models. A conceptual framework has been created for the current study based on the IES 4 PVEA and the CIPP assessment model. The IES 4 PVEA, the four examination aspects, and their relationships are

shown in Figure 2, which serves as the conceptual foundation for the current investigation.

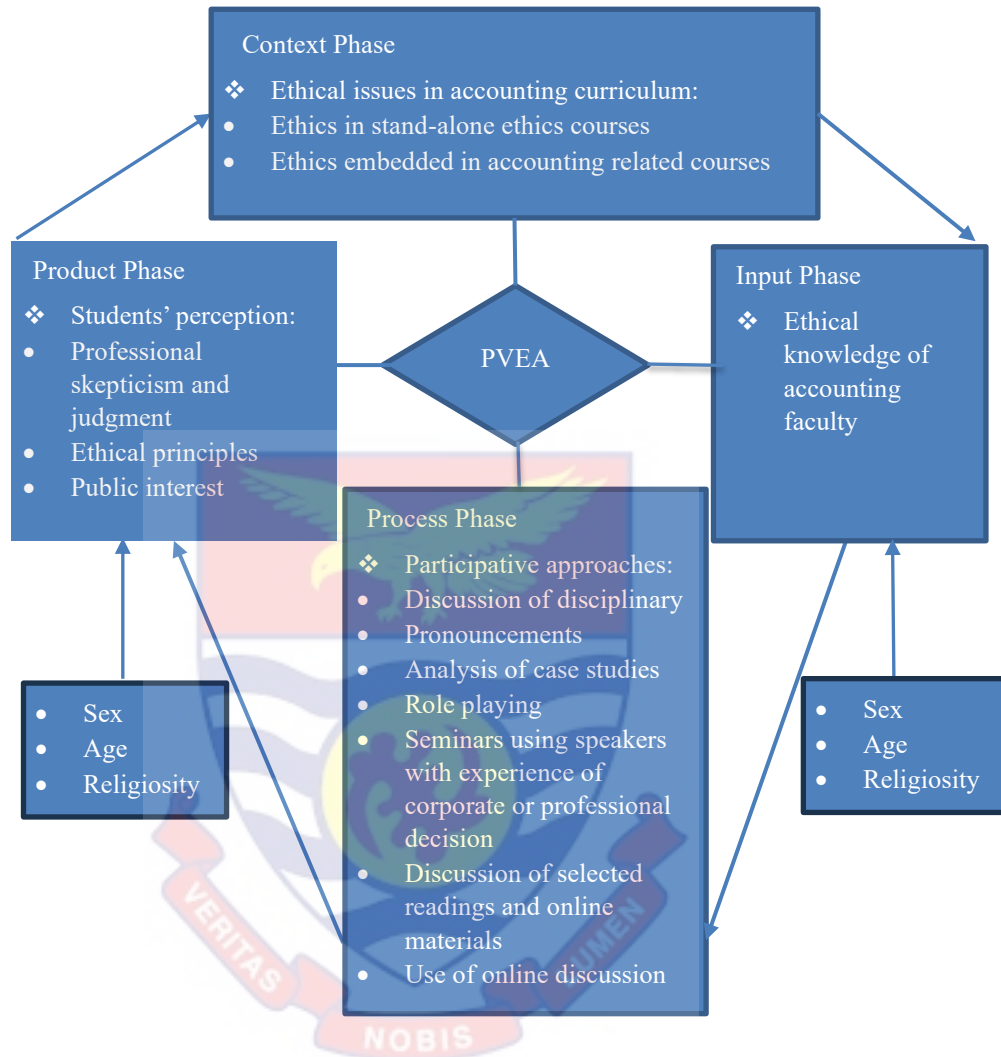


Figure 2: Conceptual framework for examining PVEA Component of Tertiary Institutions Accounting Curricula

Source: Adapted from IAESB (2019) and Stufflebeam and Shinkfield (2007)

Drawing from the IES 4 PVEA and the CIPP evaluation model, the present investigation constructed a conceptual framework as shown in Figure 2. The conceptual framework comprises four (4) key variables: ethical issues in accounting curriculum, ethical knowledge of accounting faculty, participative approaches to teaching ethics, and students' perception of ethics instruction.

These variables were conceptualised to examine the PVEA component of tertiary institutions accounting curricula. Ethical issues in accounting curriculum represents the presence and treatment of ethical issues within the accounting curriculum. It includes aspects such as the incorporation of ethical dilemmas, case studies, and discussions on professional ethics within the course content. Ethical knowledge of accounting faculty refers to the level of ethical knowledge and awareness possessed by the faculty members responsible for teaching accounting courses. It assesses their understanding of ethical principles, their ability to integrate ethics into teaching, and their role as ethical role models for students.

Participative approaches to teaching ethics reflect the methods and strategies employed by faculty members to teach ethics within the accounting curriculum. It encompasses active learning techniques, such as group discussions, role-playing exercises, and real-world applications, which encourage student engagement and critical thinking regarding ethical issues. Students' perception of ethics instruction captures students' attitudes, beliefs, and perceptions regarding the effectiveness and relevance of ethics instruction within their accounting education. It includes aspects such as students' satisfaction with the ethics component of the curriculum, their perceived learning outcomes related to ethics, and their intentions to apply ethical principles in their future professional endeavours.

These four variables are interconnected and influence each other within the context of accounting education. Ethical issues are central to the accounting curriculum, serving as the bedrock upon which ethics education is built. The inclusion of relevant ethical content directly influences students' exposure to

ethical dilemmas and principles within the accounting domain. This exposure lays the groundwork for their understanding of ethical issues in the profession and sets the stage for further exploration. Initial Ghanaian studies, including those by Onumah et al. (2022); Nsor-Ambala and Onumah (2015); and Onumah et al. (2012), underscored the inadequacy of ethics integration within accounting education. However, they failed to assess the depth of ethics coverage within Ghanaian accounting curricula, thus hindering a thorough comprehension of the curriculum's ethical content. This limitation impedes the assessment of ethics content adequacy for curriculum enhancement.

The extent of ethics coverage directly influences the methods employed in teaching ethics (Mouta, Torrecilla-Sánchez, & Pinto-Llorente, 2025). A comprehensive coverage of ethical issues within the curriculum necessitates diverse and participative pedagogical approaches, such as role playing, analysis of case studies, and involving industry professional in seminars. Conversely, limited ethics coverage may restrict the variety of teaching methods utilized, potentially impacting the effectiveness of ethics education. To address this gap, the present study embarks on a content analysis of course outlines, scrutinizing both standalone ethics courses and ethics embedded in accounting-related courses. This contextual examination is pivotal for informing curriculum implementation, determining requisite resources (human and non-human), instructional methodologies, and student satisfaction levels. The resultant insights are intended to underpin curriculum adjustments, goal setting, priority identification, and necessary modifications.

The subsequent phase of the framework revolves around scrutinizing the resources earmarked for curriculum execution. Input phase entails overseeing

resource utilization and strategy deployment. A pivotal concern of this study is the competency of accounting faculty in delivering ethics education. While extant literature reports mixed findings regarding faculty proficiency in teaching ethics, assessing Ghanaian accounting faculty's ethical knowledge becomes imperative. Moreover, the impact of demographic factors (i.e. sex, age, and religiosity) on ethical beliefs among accounting faculty necessitates exploration and hence, the hypothesis:

H₀: There is no statistically significant influence of accounting faculty's age, sex and religiosity on their level of ethical knowledge.

This examination is crucial for informing instructional approaches, students' perceptions of ethics education, and potential curriculum revisions. Students' perceptions of the curriculum and faculty legitimacy are shaped by the quality and depth of ethics training, which is directly impacted by the ethical knowledge of lecturers. Faculty members who possess a high level of ethical knowledge are better equipped to integrate ethical content into the curriculum comprehensively and effectively. Conversely, faculty members with limited ethical knowledge may struggle to deliver ethics education adequately, thereby potentially diminishing the extent and quality of ethics coverage and the effectiveness of teaching methods.

The process aspect of the conceptual framework focuses on evaluating the methodologies and approaches used in delivering ethics education within accounting curricula. The teaching approaches employed in ethics education play a crucial role in engaging students and fostering their understanding of ethical principles. Participative teaching methods, such as discussions, case studies, and ethical decision-making activities, encourage active involvement

from students. Through these methods, students are encouraged to grapple with ethical dilemmas and apply theoretical concepts to practical scenarios, thus enhancing their comprehension of ethical issues in accounting. As students engage with the curriculum, faculty, and teaching methods, their perception of ethics instruction is shaped by their collective experiences. Positive experiences, such as exposure to relevant ethical content, engaging discussions facilitated by knowledgeable faculty, and participative teaching approaches, contribute to a favourable perception of ethics instruction. Conversely, deficiencies in any of these areas may lead to negative perceptions and hinder the effectiveness of ethics education within accounting curricula. By integrating these concepts and relationships within the CIPP model, the study aims to address the research problem effectively and contribute to the ongoing improvement of ethics education within accounting programmes.

Lastly, the study uses a survey approach to determine how well students believe the accounting curriculum meets their ethical demands in the area of product appraisal. In particular, this phase measures satisfaction in three important areas: commitment to the public good, ethical standards, and professional scepticism and judgement. Given students' pivotal role as educational consumers, ensuring their contentment with the educational experience is paramount. Furthermore, the examination of demographic factors in this study is crucial due to the lack of consensus in prior research regarding their potential impact on students' perceptions of ethics instruction. By addressing this gap, the study aims to clarify and understand how age, sex, and religiosity may influence students' perceptions, ultimately informing more

effective and inclusive curriculum development strategies. Hence, the hypothesis:

H₀: There is no statistically significant influence of accounting students' sex, age, and religiosity on their perception of tertiary institutions' accounting curricula in addressing their professional ethical needs.

Review of Empirical Studies

This chapter's section focuses on empirical evidence that is pertinent to the topic under study. The review in this section is structured according to a number of themes that are drawn from the developed hypotheses and research questions. The ethical knowledge of accounting faculty, the impact of sex, age, and religion on educators' ethical knowledge, the coverage of ethical issues in accounting curricula, and the influence of these factors on students' perceptions of ethics instruction are the primary focus of these studies. The chapter ends with a summary and implications for the present study.

Studies on accounting curriculum coverage of ethical issues

One possible reason for the lack of progress, however, may be due to the manner in which ethics is covered by accounting educators (Frank et al., 2010). Too thin of coverage across the courses could dilute its impact. In addition, if topics are taught out of sequence, they may not help improve student ethics as much as expected. Mitchem (2009) examined the accounting programmes of many AACSB universities in the US to see if they adhered to the ethical standards outlined in International Education Standard 4 (IES 4) and International Education Practice Statement 1 (IEPS 1). A sample of 25 small AACSB institutions—12 public and 13 private universities, were used to collect the data. The present study examined each business school's website to see

whether they have changed their fundamental course and programme requirements to include teaching accounting ethics or business ethics as a distinct subject. Additionally, the goals and objectives of the schools and their mission statements were examined to see if ethics was included. Data collected were analysed using percentages.

According to Mitchem (2009), none of the study's chosen universities seemed to have complied with ethics standards to a satisfactory degree. This conclusion seems to complement previous research by Blanthorne et al. (2007). In their study of US accounting professors, Blanthorne et al. discovered that more than 75% of the survey participants believed that they could add more ethics to their courses, and more than 45% of the faculty believed that ethics training in their department was inadequate. Therefore, if Mitchem's finding is accurate, this could mean that the curricula of the various institutions do not contain all the ethics topics specified in the IES 4 list.

Mitchem's (2009) study compared ethical concerns in the accounting curriculum to the IES 4 to assess whether each school's curriculum complies with IFAC standards and thus, it is pertinent and related to the current study. However, considering the number of respondents, research philosophy, and methodology, it is different from the current study. The current study formally requested programme documents and course outlines from the participating universities, whereas Mitchem's study looked at the accounting curricula posted on the websites of each business school to see if they followed IFAC standards. This is because most of the tertiary institutions in Ghana do not have their curricula uploaded to their official websites. Also, while Mitchem's study failed to survey both accounting faculty and students, the present study in addition to

examining the course outlines, also surveyed both accounting faculty and students. This was to provide a greater insight into the quality of ethics education in the various institutions.

The main weakness of Mitchem's (2009) study is the failure to report on the sampling procedure adopted. The study did not provide evidence of the sampling procedure that resulted in the selection of the 25 institutions used for the study. Also, while Mitchem's study revealed that the institutions did not meet the ethics requirement to an acceptable level, it failed to communicate the degree. Moreover, although the sample is known, there was no information about the size of the population from which the sample was drawn. This makes it complicated to comment on the representativeness of the sample. It may, therefore, be problematic to rely fully on Mitchem's findings. Indeed, Mitchem acknowledged the chosen of small sample of the AACSB institutions as a limitation of the study and accordingly recommended the survey of additional schools and accounting educators in future studies.

In a different US research, Miller and Becker (2011) looked at the degree, approaches, and issues covered in the accounting curriculum to assess the present state of ethical integration. In 44 U.S. states, 1200 accounting professors from 97 different AACSB colleges participated in the study. Over the course of six weeks, the survey was completed online. The survey received responses from 235 academic members, yielding a 19.6% total response rate. 232 of the responses were useful. Percentages were used to examine the collected data. The findings indicated that attempts to integrate ethics into each course were limited and might not be sufficient. To guarantee that crucial topics are addressed and to maximise the influence on students' ethics, it was

recommended that accounting programmes that incorporate ethics create a comprehensive ethics integration plan.

Miller & Becker's (2011) study is relevant and similar to the current research since it addressed ethical issues in the accounting curriculum. In contrast, it differs from the present study because of differences in the values and belief systems of respondents, and in differences relating to socioeconomic, cultural, educational policy, and program philosophy. Just like Mitchem's (2009) study, the main weakness of Miller and Becker's (2011) study is the failure to address the sampling procedure employed. Miller and Becker failed to provide evidence of the sampling procedure that resulted in the selection of the 97 institutions and the 235 respondents that were used for the study. Although Miller and Becker included 72 more institutions than Mitchem, which was expected to result in a more representative data, only 232 responses from the respondents were usable. This appears insufficient for a study conducted in 44 US states considering the response rate of 19.6%. It seems that Miller and Becker's (2011) finding is questionable and should be interpreted cautiously.

Onumah, Antwi-Gyamfi, Djin, and Adomako (2012) examined the extent to which accounting teaching at the University of Ghana Business School (UGBS) includes ethics. Onumah et al. employed a multi-faceted approach to data gathering. For this research, a content analysis of the course descriptions provided by the main accounting disciplines was undertaken. The study discovered that the ethical standards in accounting education were woefully low and that there were few ethical concerns in the course outlines. This result is in line with other research (e.g., Blanthorne et al., 2007; Miller & Becker, 2011; Mitchem, 2009) that found ethical concerns in accounting curricula at higher

education institutions to be insufficient. The research by Onumah et al. (2012), which addressed ethical concerns in the accounting curriculum, is equally pertinent and related to the current investigation.

However, it differs from the present study in a few instances. First, even though Onumah et al.'s study found inadequate ethical issues in the accounting curriculum, it failed to report on the extent to which ethical issues were integrated into the accounting curriculum to provide a clearer picture of the situation as it exist in the curriculum. The present study provided evidence of the extent of covering of issues of ethics in the curriculum. Also, while Onumah et al.'s research was limited to the University of Ghana, the present study involved more public tertiary institutions. Consequently, generalising the findings of Onumah et al. must be done cautiously.

The Kingdom of Saudi Arabia's level of IES compliance was examined by AlMotairy and Stainbank (2014). The primary research methodology was qualitative archival research with secondary data sources. The degree of universities' adherence to the IESs was ascertained through a few unstructured interviews. The findings of the study suggest that Saudi Arabia does not fully adhere to the IES . In particular, deficiencies were discovered in the training phase as well as in professional skills, ethics, and values. According to the study, lecturers only discussed ethical considerations when instructing the auditing course. While the study report said that teaching ethics as a stand-alone module or course was not strictly necessary, the study recommended that it may be taken into consideration. The findings of AlMotairy and Stainbank cannot be completely depended upon because of flaws discovered in their sample. They failed to provide evidence of their sampling procedure. Indeed, the number of

individuals interviewed for the research was not specified. Also, while the study sought to examine the extent of compliance with the IESs, it failed to report on the extent of compliance. Therefore, this makes their findings suspicious and generalising their findings to the whole of the Kingdom of Saudi Arabia would be problematic.

Nsor-Ambala and Onumah (2015) investigated the degree to which ethical concerns were covered in management accounting courses at Ghanaian universities in another study. Using matched data from the same survey questions, the study used a survey method to measure ethics education from the perspectives of faculty members and students using personally semi-structured questionnaires (which included a mix of closed-ended and open-ended questions). Questionnaires were distributed to 20 of Ghana's 25 universities that provide a bachelor's degree in accounting. Twenty faculty members from twenty different institutions answered the survey. Ten surveys were given to management accounting students in each of the 20 universities. For the study, 200 students were sampled in total. The data analysis employed means, standard deviations, and percentages. It was found that a sizable percentage of students (78%) and faculty members (70%) reported that management accounting courses do not include ethics instruction. Additionally, the study observed that the majority of lecturers did not incorporate ethics education into management accounting courses because they did not believe that a distinct focus on ethical issues was necessary because ethics education was addressed in other subject areas and there were not any ethical issues unique to management accounting.

Nsor-Ambala and Onumah's (2015) study suffers from some drawbacks. First, Nsor-Ambala and Onumah only stated the sample of the accounting faculty and students without drawing clear lines between the population and the sample. This makes it somewhat complicated to comment on the representativeness of the sample. Again, no sampling approach was used to select students and instructors for the study. There was no justification for the lack of sampling strategy when selecting the students. Regarding the lecturers, the only justification for not applying any sampling strategy was attributed to the small number of management accounting lecturers.

While all 20 lecturers from the 20 institutions completed the questionnaire (a response percentage of 100 percent), only 140 students responded (i.e., a response rate of 70%). This small sample size from 20 tertiary institutions could possibly not be representative enough. This study therefore is unable to provide a more accurate depiction of the circumstances in Ghana. Therefore, The present study built on this prior study by involving all major accounting courses, more accounting faculty members and students from public universities and public technical universities. Notwithstanding, the use of questionnaire by Nsor-Ambala and Onumah was appropriate because of the literate population that was targeted.

In Jordan, Anzeh and Abed (2015) investigated the extent of ethics education for the undergraduate accounting degrees at public and private universities. The study's primary goal was to find out how educational institutions incorporate ethics into their accounting curricula to educate graduates for the moral dilemmas of the accounting field. 44 syllabi covering

four main accounting courses provided by the institutions were gathered for the study, and they were interpreted using a qualitative content analysis approach.

These courses included International Financial Reporting Standards (IFRS), Islamic Accounting, Accounting Theory, and Auditing. The study's findings demonstrated the substantial inclusion of ethics in undergraduate accounting curricula, particularly in auditing courses offered as study modules at Jordanian universities. This result seems to be at conflict with earlier research (e.g., Blanthorne et al., 2007; Mitchem, 2009; Miller & Becker, 2011; Onumah et al., 2012) that concluded that ethical issues in the accounting curriculum were woefully inadequate.

This rather contradictory result could be due to some challenges identified with Anzeh and Abed's (2015) study. First, the study failed to indicate how many universities out of the 25 universities were actually selected for the study and the sampling procedure that was applied. Additionally, the data gathering method produced a final sample of 44 course outlines, including 10 accounting theory outlines, 8 Islamic accounting outlines, 11 IFRS outlines, and 15 auditing outlines. Granted that all the universities offer all these four major accounting courses, it appears a different number of course outlines were obtained from the universities. This is likely to increase dispersion in the data collected from each university, distorting the findings. Hence, the findings of this study should be interpreted with caution.

Mah'd and Mardini's (2022) study examined how practitioners and scholars in the MENA region (i.e., Middle East and North Africa) perceive the quality of accounting education and the degree to which accounting programmes at higher education institutions (HEI) incorporate International

Education Standards (IES). The study employed a mixed methods approach, which included semi-structured interviews and a questionnaire. Accounting professionals in the MENA area were targeted through purposive sampling methodology, while the potential respondents were reached using a snowball sampling method. 151 respondents, including 67 academics and 84 practitioners, were given questionnaires. Additionally, twelve semi-structured interviews were carried out with scholars and professionals situated in Israel, Qatar, Saudi Arabia, Egypt, Tunisia, Kuwait, and Jordan. Data gathered were subjected to mean and thematic analysis.

Results from the study concluded that there is no use of IESs in accounting education in the MENA universities, and that this is particularly true for IES 4 coverage of ethical issues. The findings also showed that both academics and practitioners agreed that the quality of accounting education provided by these universities is poor and does need some improvements. It suggests that some ethical subjects may not be addressed in the accounting curriculum. There seem to be some issues surrounding the study conducted by Mah'd and Mardini (2022). First, the sample chosen appears smaller considering the fact that the respondents were distributed across six countries. Also, the choice of non-probability sampling techniques seems problematic considering a study of this nature. This is because non-probability sampling techniques cannot be claimed to represent the population well. Consequently, inferences drawn from sample may not be generalisable to the population.

Kwarteng and Servoh (2023) employed a concurrent embedded research strategy to assess accounting programmes in a few higher education institutions in Africa, America, Asia, and Europe, using International Education Standards

(IES) 2, 3, 4, and 5. The convenience sample consisted of 14 universities. The sample consisted of four African universities, three from each continent (Europe, Asia, and America), and one from each region (South, West, East and North Africa). A descriptive content analysis of these undergraduate accounting programmes contents came next. The findings refute preconceived notions by demonstrating that accounting instruction at the studied African institutions is substantially in line with IES 2, 3, and 4 benchmarks (e.g., Blanthorne et al. 2007; Mitchem, 2009; Miller & Becker, 2011) of curricular disadvantage in African institutions. Kwarteng and Servoh (2023) study is also pertinent and related to the current study since it compared the accounting curriculum's ethical considerations to the IES 4 in order to examine if each school's curriculum complies with IFAC guidelines. Kwarteng and Servoh (2023) offer early findings on the degree to which professional principles, values, and attitudes are captured in university accounting programmes. Specifically, ethics and values in the curriculum obtain low levels of credit weightings. This raises an important question about the extent to which such programmes comply with the recommendations for minimum adherence to topic areas for ethics within the International Education Standards (IES 4). This implied that more measures are required not only on the credit burden but also course content, relevance and pedagogy of ethical contents, to determine if the curriculum approximates international standards. This limits the adequacy of ethics content in the accounting curriculum. As a result, the current study offered evidence of the scope of covering of ethical concerns in the accounting curriculum.

Studies on ethical knowledge of educators

The appropriateness of accounting professors to teach ethics has been a topic of continuous debate. As a result, previous studies have given faculty members' ethical understanding a great deal of attention. For example, Dean (2006) conducted an exploratory study on teaching ethics in the United States to look at the opinions of business school faculty. The study included their conceptualisations of ethics in a teaching context and their opinions on whether teaching ethics could influence students' behaviour. All of the College of Business professors at two mid-sized public colleges in the US were selected to participate in the study. There were two universities: one in the Midwest and one in the West. Full-time, tenure-track, and tenured faculty met the inclusion requirements.

Six criteria were used to stratify the sample: rank, length of time worked at the institution, term status, sex, field, and executive status (e.g., chairman). The midwestern university had a population of 90 faculty members, and the western university had 34. To ensure representation, the samples from both institutions were selected in accordance with the six specified population characteristics. In the midwestern university, although women constituted 28% of the population, they comprised 35% of the sample, indicating a deliberate effort to maintain representativeness. Through a semi structured interviewing technique, data were gathered and analysed by means of content analysis. Major results indicate that faculty do not believe they can change students' ethical behaviours and that faculty's conceptualisations of ethics do not match their classroom approaches.

If accounting faculty hold the belief that they cannot influence students' ethical behaviours and if there is a disconnect between the faculty's conceptualisations of ethics and their classroom approaches, significant implications may arise. Firstly, such a mindset may contribute to a lack of emphasis on ethical education within the accounting curriculum, potentially fostering a generation of professionals with inadequate ethical foundations. If faculty members do not believe in their capacity to shape ethical behaviour, they may inadvertently neglect crucial discussions and real-world applications of ethical principles in the classroom. This could result in graduates entering the workforce without a robust understanding of the ethical challenges inherent in accounting practices. The misalignment between conceptualisations and teaching approaches further exacerbates the issue, as students may receive mixed messages, hindering the development of a consistent and principled ethical framework. In all, these aspects could have widespread impact on the quality of the accounting profession as well as the public interest being served well.

In another US-based study, Blanthorne et al. (2007) examined the attitudes of accounting educators with respect to the coverage of ethics in the curriculum. Building on a review of management and business ethics literature, survey constructs were developed on topics such as AACSB efforts and ethics instruction. The collected data were analyzed by frequency, percentage, mean and standard deviation.

The findings indicate that accounting educators prioritise practical application above theoretical content and rank themselves as the most suitable source of ethical teaching. This might indicate that the accounting professor is

qualified to teach ethics and prefers to focus on practical topics like ethical challenges that the industry faces. This finding supports an earlier study by Carr (2003), which indicated that accounting instructors have the capacity and competency to incorporate values into their students and can shape and impact their morals and ethics in the field of accounting. It also contrasts with Dean's (2006) study that found faculty lack the capacity to teach ethics.

The disparities in the results between Blanthorne et al.'s (2007) study and Dean's (2006) study could stem from various factors such as the specific methodologies employed, the sample populations studied, and the contextual nuances within the educational settings. Blanthorne et al.'s findings might be rooted in a more supportive and conducive academic environment or perhaps a faculty body that places a higher emphasis on ethical instruction. On the other hand, Dean's contrasting results could be attributed to institutional shortcomings, divergent teaching approaches, or variations in the professional backgrounds of accounting educators. Additionally, differences in the timeframes and evolving educational trends between the two studies may also contribute to the contradictory outcomes, highlighting the dynamic nature of pedagogy and ethical instruction in accounting education.

The implications of the study by Blanthorne et al. (2007) are twofold. Firstly, accounting educators perceive themselves as the most appropriate source for teaching ethics, indicating self-confidence in their ability to effectively impart ethical principles to students. Secondly, the preference for practical application over theoretical content suggests a hands-on approach to ethics education, focusing on real-world ethical dilemmas faced by accounting professionals. This aligns with the belief that accounting faculty not only

possesses the capacity to teach ethics but also favours addressing practical issues. The results of the study highlight how important accounting instructors are in forming the moral convictions of aspiring accountants.

Furthermore, the corroboration with a prior study by Carr (2003) strengthens the argument that accounting faculty members have the competency to integrate values into students' education, emphasizing the importance of their influence on the moral and ethical development of students within the accounting profession. These implications call for a thoughtful consideration of teaching methodologies and curriculum design to effectively instil ethical values in accounting education.

The low response rate of 11.7% is a significant limitation of the study, raising worries over the sample's representativeness. These views and opinions of the respondents may not accurately reflect those of the broader accounting education community, undermining the external validity of the study and limiting the generalizability of the findings. Furthermore, educators who chose to respond to the survey may have unique perspectives on the subject, introducing a potential selection bias. The sample may not be representative of the entire population of accounting educators, leading to skewed results that may reflect the views of a specific subgroup.

Due to the low response rate and potential selection bias, caution must be exercised when generalising the findings to a larger population. The study also mentions that survey questions were developed with consideration for topics related to ethics instruction, such as AACSB activities. This finding may prompt discussions within the academic community about the role of

accreditation bodies like AACSB in shaping ethics education in accounting programmes.

Ozcan et al. (2013) examined students' attitudes toward faculty actions with respect to professional responsibilities, dating/sexual harassment, in and out of the classroom behaviours and self-interested relationship. This research was held in the spring term of the academic year of 2011 at six different Turkish public universities. A qualitative data collection method was used in conjunction with a quantitative research method. In the quantitative part, the data were gathered by means of the "Faculty Ethical Behaviors Scale". It was a 7-point type scale from "Strongly Disagree" to "Strongly Agree". This included a total 29 items in five sub dimensions, specifically classroom related behaviours, out of classroom behaviours, professional behaviours by faculty, self-interest based on relationship, and sexual harassment behaviours.

The qualitative part involved data collection using some open-ended questions created for each sub dimension. The quantitative and qualitative study samples included 1342 and 133 students, respectively, which were obtained using a purposive sampling method. The quantitative section used data analysis with one-way ANOVA, t-test, percentages, frequencies, means and standard deviations, and the qualitative section was subjected to content analysis.

It emerged from the findings that students' views regarding faculty members professional behaviours and behaviours inside the classroom were negative. If students view their lecturers' behaviour to be unethical, then it casts doubt about the ethical knowledge of their lecturers. The implication is that this could affect the amount of seriousness they might attach to ethics instructions from these lecturers. Ozcan et al.'s (2013) study is quite remarkable in terms of

the use of relatively larger sample size. Also, with a general Cronbach Alpha Coefficient scale of 0.88, the instrument can be said to be highly reliable. However, there are a few challenges with the study. First, the data collected from the quantitative aspect of the research may not be reliable due to certain errors presented in the sampling. This is because utilising most inferential statistical tools involves random selection of respondents (Pallant, 2005). However, Ozcan et al. used a non-probability sampling method. Therefore, the findings of this study should be interpreted with caution.

In Iran, Soltanzadeh, Amrahi, and Esm (2014) conducted a descriptive survey study about the standards of professional ethics of the faculty members as viewed by their students. The sample of the study was 104 undergraduate nursing students selected through stratified random sampling technique. Data were obtained using a professional ethics standards questionnaire with four items: professional capabilities; respect for and dedication to students; respect for and commitment to colleagues; and respect for and commitment to the organisation. Data were examined using both one-sample and independent samples. t-tests.

The results showed that students were not satisfied with the standards of professional ethics of faculty members. This finding is consistent with the past study by Ozcan et al.'s (2013) study. It also validates the conclusion reached by Ryan and Bisson (2011) in their descriptive study. Ryan and Bisson indicated that although about 90% of America's business schools now offer some form of ethics training, such courses are not being taken seriously. They concluded that the fault might be with the teachers having dubious ethical approaches in their work, thus projecting such behaviour in their students' minds, though

unintentionally. The implication is that this could result in unsustainable ethics application in the life of students. Also, the fact that a small sample was used and all the respondents were undergraduate students from a single university may affect the generalisability of the findings.

In Malaysia, Win et al. (2014) investigated accounting instructors' attitudes on ethics instruction. Out of the 370 questionnaires distributed to 9 public universities, 75 were returned, resulting in a response rate of 20.27%. The data underwent analysis using SPSS software (version 11.5), employing basic statistical techniques such as frequency, percentage, and central tendency to address the research questions. Descriptive statistics, including frequency distributions and means, were utilized to create demographic profiles of educators from Malaysian public universities. For all variables, the data set underwent descriptive analysis, involving calculations of mean, standard deviation, and frequencies. Yes-No questions were assessed through percentage calculations, while Likert-scale questions, ranging from "strongly disagree" to "strongly agree" and "unnecessary" to "extensive coverage," were examined using mean scores and ranking scales to capture overall respondent opinions.

Notably, the study revealed that although accounting faculty believed in their competence to address ethical issues, the existing reward structure in academia provided limited incentives for integrating ethics into courses. This implies that accounting faculty, equipped with ethical competence, could be instrumental in teaching ethics to accounting students, preparing them for ethical challenges in the accounting profession. This finding aligns with earlier studies (e.g., Blanthorne et al., 2007; McNair & Milam, 1993) indicating accounting faculty members' confidence in their ability to teach ethics. The

study's relatively small sample size of only 75 respondents from 9 public colleges should be acknowledged as a major weakness. This limitation brings into question the generalisability of the results and highlights the need for larger and diverse samples to validate and strengthen the findings in future research.

In another Malaysian study, Ahmad (2015) adopted a qualitative approach to examine the perception of Malaysian accounting educators on the question of integrating ethics into the accounting curriculum. Data were collected from five (5) accounting educators from two (2) Higher Public Institutions utilising the constant comparison method comprising purposive sampling, in-depth interviews, direct observation, and documentary analysis to explore the importance of incorporating ethics into the curriculum, its problems and the factors that encouraged accounting educator to integrate ethics in their teaching. Among other findings, the study's results showed that while accounting educators believed in the integration of ethics in the accounting curriculum and the nurturing of ethical accountants, they shared a concern about the lack of knowledge, skills, and competency in teaching ethics. This finding supports the view of Mead (2003), who made compelling arguments that educators could not integrate values and ethics because of their lack of experience in implementing ethics in class.

Ahmad's (2015) study significantly impacts ethics integration in accounting programmes. First, a favourable awareness of the role of ethics in accounting education establishes a solid basis. Educators acknowledging the significance of ethics are more likely to appreciate its role in shaping ethical behaviour among accounting professionals. However, a key consequence emerges as accounting educators express concerns about their perceived lack of

knowledge, skills, and competency in teaching ethics. This raises a critical challenge to their ability to impart ethical principles to students. These unaddressed obstacles can impede educators from effectively conveying ethical principles to students.

Overcoming these challenges requires strategic interventions, resources, and institutional support to create an environment conducive to successful ethical education. This has implications for higher education institutions, which underscore the need for institutions to incorporate ethics training into the continuing professional development plans for accounting faculty. This institutional support is crucial for addressing the identified concerns and ensuring educators are well-prepared and supported in their mission to teach ethics effectively.

In Nigeria, Whawo (2015) conducted survey research to ascertain if there are any identifiable corrupt practices in secondary schools. Specifically, six secondary schools were randomly selected from each of the three Senatorial Districts in Delta State. From these 18 schools, a total of 300 students and 350 tutors were randomly chosen. A total of 291 (i.e., 83.18%) tutors and 178 (i.e., 59.33%) students returned completed questionnaires. Frequency and percentage were used in the data analysis. Among other findings, the results of the study showed that the staff of the various secondary schools extorted money from students, aided them to cheat in examinations and sexually defiled female students. The study also found that teachers exhibited a poor attitude towards work in terms of teaching and school attendance. It was suggested that teachers be given proper orientation to discourage them from committing vices in the school system.

By implication, these findings seem to question the ethical decision-making ability of educators who the public relies on to help shape the moral behaviour of students. This finding is consistent with earlier findings by Heyneman et al. (2008) who described faculty members as agents of the most corrupt activities. Heyneman et al. also found that some of these corrupt practices included altering grades and illegally admitting students into specialized programmes. Although the study failed to indicate the population, it appears quite remarkable in terms of the use of relatively larger sample size. Notwithstanding, the research instrument was subjected to frequency and percentage analysis. Thus, there was no compelling data analysis.

Amsale et al. (2016) examined the moral conduct of educational leaders in Ethiopia. The goal was to evaluate the ethical standards of educational leaders at Ethiopia's western cluster public universities. A quantitative approach using a descriptive survey study methodology was used. Lecturers and educational leaders in a range of leadership roles at the sample universities provided the data. The different sample categories for the study were chosen using multistage, basic random, and purposive sampling approaches. Consequently, the study involved 107 lecturers, 12 department heads, 6 college deans, 2 academic quality assurance officials, 3 ethical officers, 1 vice president, and 1 president from three public institutions. The primary method of gathering information from the respondents was through questionnaires. Variables such as fairness, equity, multicultural competence, modeling ethical behaviours and altruism were considered in describing the ethical behaviours of the leaders. Data was analysed by frequencies, percentages, t-test, ANOVA, means and standard deviation.

The results showed that the sample university leaders and professors demonstrated low benevolence, low multicultural competency, and low ability to lead by example with respect to moral behavior. The evidence seems to confirm the notion that leaders and instructors at public universities do not always exhibit the anticipated degree of ethical leadership. As a result, it was suggested that academic leaders and lecturers at public institutions should always be improving and practicing ethical leadership to the required standard.

One of the few limitations identified with Amsale et al.'s (2010) study is that it failed to show proof to back up the representativeness of data collected. Although the participants were from three public universities, only 154 participants were targeted out of which 132 responded (i.e., a response rate of 86%). This would seem like Amsale et al. were able to gather enough data for the study. However, it is difficult to comment on the representativeness of the data collected. This is because no clear line was drawn between the population and sample used for the study. It would have been more useful if Amsale et al. had disclosed the population from which the sample for this study was drawn. However, the study did use an appropriate descriptive survey design since the intention of the researchers was to collect data via surveys in order to answer the research questions rather than manipulate variables. Furthermore, the approach of using a questionnaire was suited due to the fairly literate target population.

Arslan and Dinc (2017) explored in undergraduate nursing students' perceptions of faculty members' ethical and unethical attitudes in interactions. The study was descriptive in nature and was carried out in two phases. In Phase I, 219 nursing students from one university were recruited using a convenience

sampling method, and 196 from another university in Phase II. The Student Perceptions of Faculty Members' Ethical and Unethical Behaviours Instrument was used for data collection along with a self-administered questionnaire on socio-demographic data comprising multiple-choice questions. Furthermore, it contained four open questions aimed at gaining insight into students' experiences of faculty members' misconduct, in the classroom or in clinical practice, as well as their views about the ethics of education and the characteristics of a good teacher. Data analysis was conducted using means, standard deviations, frequencies and percentages.

Unexpectedly, the study of Arslan and Dinc (2017) found that students considered most of the professional and personal characteristics of faculty members, as positive ethical attitudes. Thus, this result does not remain consistent with previous research (Ozcan et al., 2013; Soltanzadeh et al., 2014) where the behaviour of lecturers was found to be. This might be largely attributable to differences in cultural and educational policy, philosophy of programs, and value and belief systems that the respondents hold or represent.

A major criticism identified with Arslan and Dinc's work is the choice of a non-probability sampling technique. This is because results from studies using convenience sampling are not highly generalisable to other settings because of the narrow focus of the technique. Despite this, the overall instrument had a Cronbach's α of .83, which indicates relatively high reliability. Also, the study is quite amazing in using a relatively larger sample size. Overall, the finding must be interpreted with caution.

Drawing from the Ghanaian perspective, Tagoe (2017) sought to explore the perceived academic corruption at universities in the Greater Accra region

from the students' perspective. Specifically, the study sought to examine the extent to which faculty members, administrators and students were involved in academic corruption and how the influences of faculty and peer affected students' intentions to engage in corrupt activities. Employing the mixed methods approach, data were collected from three universities in Accra. Through the multi-stage sampling method, a total of 380 students from four universities were selected for the study survey while 10 students participated in an in-depth interview. Frequencies, percentages, independent-sample t-tests and binary logistic regression were employed in the analysis of the quantitative data. The qualitative data were subjected to thematic analysis.

The most interesting finding by Tagoe (2017) was that corruption at these universities took the form of exchanging money for grades, exchanging money for certificates, paying for exams questions, exchanging sex for grade, seeking sexual favours, favouring of friends and relatives, selling of hand-out or books compulsorily and paying of unapproved charges. The study further disclosed that students were generally inactive to report corrupt activities. Also, the study found that the influence of peers in predicting students' corrupt intentions was stronger than that of faculty members. Taken together, these results seem to question the ethical knowledge of faculty members regarding their ability to recognise ethical situations and make the right ethical judgment.

Tagoe's (2017) study is relevant and relates to the present study as far as ethical issues are concerned. The study shares some similar characteristics with the present study in terms of socio-economic, cultural, educational policy and research philosophy. It differs though in that it was conducted with different respondents, in comparison to the research design for this present study. The

main limitation concerns the generalisability of the findings. This is because Tagoe arbitrarily estimated the population without any supporting evidence and drew a sample from it for the study. The only justification was that an attempt to access official population size from the participating universities was unsuccessful and relied on a 2015 report on tertiary institution published by the National Accreditation Board (NAB) in 2015 to estimate the population size to 61,596. Clearly, the sampling procedure appears questionable and hence interpretation of the findings should be done with caution.

Kumasey (2017) empirically investigated ethical concerns in the public sector in another Ghanaian research. Targeted specifically were employees of the Ghana Health Service and Ghana Education Service. A semi-structured in-depth interviews with experts, semi-focus group discussions, and documentary reviews were the primary data gathering methods used in this qualitative multiple case research. Five focus group discussions (FGDs) and thirty-two semi-structured interviews were done by the researcher. Simple random sampling was employed to choose the organisations, while convenience sampling was utilised to choose the participants. The collected data was thematically analysed.

The results showed that unethical behaviours were still occurring and took many different forms, such as resource abuse and fraud, destroying, altering, or falsifying records, wasting and misusing official time, apathy, sexual harassment, irregularities in payroll and procurement, and theft. Therefore, the research suggested that public officials be taught professionalism and that a living code of conduct be successfully applied. An arguable weakness is the sampling technique employed in the selection of the participants for the study.

Kumasey used simple random sampling in choosing the organisations but the respondents in the study were selected through the convenience sampling method. The findings generalisability will probably be influenced due to the non-probability sampling technique of convenience sampling methods used. However, the sample size is justified by the qualitative nature of the study, as previous case studies have relied on smaller sample sizes.

In Nigeria, Odike and Nnaekwe (2018) sought to find out the influence of some teachers' attitudes towards teaching profession based on the perception of non-education undergraduate students. The study followed a descriptive survey design. The study population consisted of 3641 education undergraduate students. A total of 360 questionnaires were administered to the respondents from 2 (two) private universities in Enugu metropolis, out of which 325 were returned (i.e., 90% response rate). Collected data were analysed by means, standard deviation and ANOVA. The results, among others, found that incompetency of some of the teachers in teaching their lessons, asking some students to pay to make them pass their examinations, the problem of some male teachers befriending some female students, and other harmful things discourage undergraduate students to have the negative expectation on the profession of teaching.

These results match those observed in earlier studies (e.g., Kumasey, 2017; Ozcan et al., 2013; Tagoe, 2017; Soltanzadeh et al., 2014) which found negative ethical decision-making ability among faculty members. The implication of this is that the unethical behaviour exhibited by some teachers contributes to a great extent the poor perception of undergraduate students towards the teaching profession. It is rather disappointing, however, that the

study did not provide details of the sampling procedure adopted in selecting the 360 respondents for the study. Also, the sample used for the study was less than 10% of the population and this seems small for a quantitative study of this nature. Consequently, the findings must be interpreted cautiously.

Yildirim et al. (2020) examined the unethical practices of teachers in their interactions with other stakeholders in Turkey. The study was designed using a phenomenological pattern, and the maximum diversity method was used as one of the non-probable purposeful sampling methods for the study population. The study group consisted of 30 participants, including 3 District Directors of National Education, 14 school administrators, 6 teachers, 4 parents, and 3 students in the centre of Erzurum province. The researchers conducted face-to-face interviews using a semi-structured interview form that was created based on expert opinions. Content analysis was applied to the gathered data. First, the codes were identified, then by classifying the codes, the themes and sub-themes were discovered.

According to the data collected, Yildirim et al. (2020) concluded that educators' unethical conduct is associated with respect for others and oneself, justice and equality, professional and personal integrity, and adherence to institutional culture. Ryan and Bisson's (2011) study, which revealed that ethics classes are rarely taken seriously because professors have questionable ethical methods in their profession and unwittingly project such conduct in their students' perceptions, is supported by this conclusion.

These results have been able to demonstrate the possibility of poor ethical decision-making ability on the part of faculty members as found by prior studies (e.g., Kumasey, 2017; Odike & Nnaekwe, 2018; Ozcan et al., 2013;

Soltanzadeh et al., 2014; Tagoe, 2017;). One of the issues that emerges from this study is the choice of sampling technique. The use of maximum diversity purposive sampling method, as a non-probability sampling method, is likely to affect the generalisability of the findings. Notwithstanding, considering the qualitative nature of the study, the sample size seems justified.

Studies on interactive methods for teaching ethics

Teaching strategies have traditionally been divided into two categories in literature: active and passive. Active methods of teaching ethics include discussion, debate, case studies, questioning in an interactive way, role plays and field-based activities; whereas passive or traditional methods include lectures from the lecture hall, class exercises as well as guest lectures and videos (O'Leary, 2012).

In the United States, Smith et al. (2004) conducted a study on effective strategies for teaching ethics. The main purpose was to compare the effects of two teaching methods (written case analyses and written case analyses with group discussion) on students' recognition and assessment of common ethical dilemmas. All third-year students participating in a paediatrics clinical rotation at the University of Washington School of Medicine were involved in the study. Sixty-six students were located community sites throughout five states, while 80 students were centred in Seattle. In addition to submitting written responses and receiving written assessments from a single assessor, each student was given three situations along with written instructions for ethical analysis. Additionally, the Seattle students took part in a one-time, one-hour discussion group regarding the cases. Every student turned in a final case study. Four aspects of the case analyses were assessed: the capacity to recognise moral

dilemmas, consider many points of view, create a plan of action, and defend their choices.

One researcher examined the case studies from each group to determine whether the teaching strategy had an impact on the students' capacity to identify and analyse moral dilemmas. The data was analysed using ANOVA, the Pearson correlation coefficient, and Mann-Whitney tests. Both groups' performance on the preliminary analyses was comparable ($p > .2-.8$). The results showed that the discussion group's capacity to create a plan ($p = .013$) and overall score ($p = .017$) increased more than the other groups. A case-specific exercise with organised feedback may help students better recognise and evaluate ethical dilemmas in pediatrics, which might explain these results. Group discussions combined with case analysis may improve the educational process and raise students' satisfaction levels with ethics education. The results may not be generalisable to the general population, thus care must be used given the small sample size from a particular university.

Fisher et al. (2005) investigated accounting instructors' perspectives on integrating ethics into the curriculum in another US research. Five thousand, four hundred and seventy-nine (5,479) U.S. accounting faculty members were drawn from the Hasselback Accounting Faculty Directory 2004-2005 to create the survey sample. The total number of emails sent was 2,738. 346 of these could not be delivered, and ten recipients said they were ineligible. As a result, 2,382 eligible participants made up the sample that was given the survey. A final usable response rate of 11.67% or 278 subjects was obtained. Respondents were required to rank the various methods of teaching ethics based on their

perceived effectiveness. The data analysis employed means, standard deviations, percentages, and frequencies.

Fisher et al. (2005) found, among other findings, that almost all of the respondents thought the case approach was the best way to teach ethics. In particular, it is evident that 82% of the accountancy faculty believed that case analysis was the most effective delivery approach. This result is consistent with that of Smith et al. (2004), who demonstrated that the case analysis approach is the most effective way to teach ethics. There was a mixed response to the other approaches, with vignettes, role-playing, and discussions garnering only moderate approval.

Additionally, it was noted that the most successful ways to teach ethics might not be through lectures (16.5%), textbook questions (13.3%), ethics textbooks (7.5%), or moral exemplars (4.7%). It is somewhat interesting that the study still heavily relied on classroom lectures although the accounting faculty ranked the case method as the most effective. Fisher et al.'s study failed to provide possible reasons for this situation. Also, Fisher et al.'s (2005) sample size seems very small considering the larger population available to be sampled and hence, caution should be taken in generalising the findings.

O'Leary and Mohamad (2008) examined the effects of ethics education on final-year accounting students in Malaysia and examined the efficacy of two particular teaching strategies chosen from a variety of options, both separately and in combination. Eighty-five final-year accounting students were given a survey with five ethical dilemmas and asked what they thought should be done. Following that, they underwent two ethical training approaches: a group project and a conventional lecture/tutorial procedure. Following a considerable lapse,

the ethical situations were shown to the students once more, and they were asked what they now believed to be the proper course of action. According to the study's findings, the students responded more morally the second time in each of the five cases. Additionally, respondents thought both the combined overall effect of both approaches and the specific effects of each strategy were beneficial. Although this outcome is difficult to explain, it is possible that both teaching strategies improved students' ethical sentiments.

It is encouraging to compare O'Leary and Mohamad's (2008) results with that of O'Leary (2012). As a result, there could be problems extrapolating the findings to final-year accounting students at different universities. Khatiban et al. (2019) investigated the extent to which nursing students at the University of Medical Sciences' ethical choices, moral reasoning, moral growth, and practical reasoning were enhanced by problem-based learning and lecture-based methods to ethics education. A quasi-experimental approach with many measures was employed in this investigation. Thirty-three randomly selected students each were part of the lecture-based learning group and the problem-based learning group. The educational material was similar even if the training methods varied. Moreover, the study failed to communicate the specific sampling technique employed. Therefore, there may be issues with the results' generalisability to final-year accountancy students at other universities.

Khatiban et al. (2019) examined how well problem-based learning and lecture-based approaches to ethics education improved nursing students at the University of Medical Sciences' moral decision-making, moral reasoning, moral development, and practical reasoning. This study used a quasi-experimental design with repeated measurements. Both the lecture-based learning group and

the problem-based learning group included 33 students each, chosen at random. Although the training techniques differed, the instructional substance was comparable. The Nursing Dilemma Test (NDT) and a demographic questionnaire were the two instruments used to gather the data. Before the training, just after the training, and one month after the training, the subjects finished the NDT. Frequencies, percentages, and ANOVA were used to examine the data.

The study's findings indicate that the personal traits of the two groups were comparable ($p > 0.05$). When compared to the lecture-based group, the mean moral growth scores for the problem-based learning group showed a substantial improvement ($p < 0.05$). Both the lecture-based and problem-based learning groups had an improvement in their mean moral reasoning scores both immediately following the training and a month later, but only the problem-oriented learning group saw a significant difference ($p < 0.05$). The two groups' mean scores on practical factors, moral decision-making, and problem familiarity were comparatively comparable. When combined, these findings imply that nursing students' moral growth is improved when ethics education is delivered using the problem-based learning approach rather than the lecture-based approach.

The findings of Ozgonul and Alimoglu (2019) appear to be supported by the conclusion made by Khatiban et al. (2019). In their study of medical ethics education, Ozgonul and Alimoglu contrasted with the lecture and team-based learning approaches. Prospective controlled follow-up research was conducted. During a two-week medical ethics clerkship, four subjects were taught using a team-based learning approach in place of lectures, with the other

topics being taught via lectures. Groups for lectures and team-based learning were established for comparison. The instructor and the learners were the same, but the subjects and methods of instruction were different. Direct observation was used to gauge student involvement in class, and feedback questionnaires were used to gauge student satisfaction. Two retention tests conducted later in year one and year two were compared with the student performance on the end-of-clerkship exam for collaboration-oriented learning and lecture themes.

The results indicate that there was no difference in short-term information retention. On long-term retention assessments, team-based learning outperformed lectures. In-class engagement was higher during team-based learning sessions than during lectures, and student satisfaction was high. This might be explained by the fact that team-based learning is a more effective way to teach ethics in medical school than the lecture format.

Okougbo and Okike (2021) examined Nigerian students' choices for instructional strategies that support their moral judgement. After teaching an accounting ethics module utilising both active and passive teaching methodologies, the opinions of a cohort of 245 accounting undergraduates enrolled in an accounting ethics class were investigated. The study looked at a variety of instructional methods, including case studies, digital videos, role plays, lecture notes, group projects, games, and movies. On a scale of 1 to 7, where 1 is the most favoured teaching technique and 7 is the least liked, students were asked to rate each teaching strategy using a questionnaire. The data was analysed using the Friedman and Kendall W tests, medians, percentages, and frequencies.

According to the rankings, case studies and movies were the most popular teaching techniques, whilst lectures proved the least popular. This suggests that students prefer to learn accounting ethics through active teaching tactics (such as case studies and videos). This, maybe, is why Odrakiewicz (2011) believes that plays are more beneficial in teaching ethics as they aim to instil moral and ethical ideas because they sharply address the interactions of characters and the reader becomes more involved in their situations.

Studies on how students view ethics education

Ajibolade (2008) examined whether accounting instruction in Nigerian higher education institutions has a beneficial effect on accounting students' perceptions of ethical conduct. The data was provided by 381 accounting students from three higher education educational institutions in Lagos State. The data were analysed using the paired sample T-test. The findings revealed that first- and final-year students' ethical perceptions differed significantly. However, beginning students score better on ethical perception than the final year students, which is contrary to expectations. In order to encourage ethical conduct in businesses, the research suggested that more focus be given to accounting students' ethics education in business schools. This seems to imply that accounting instruction at Nigerian higher education institutions could not be having a beneficial effect on students' moral conduct.

In the United States, Rao et al. (2009) assessed and contrasted the business ethics opinions of accounting students who had taken ethics courses to those of other business students who had not. Data were gathered using the Attitudes Towards Business Ethics Questionnaire (ATBEQ). In this study, the experimental group consisted of 58 accounting students enrolled in an auditing

course who had taken ethics courses prior to the administration of the ATBEQ, while the control group consisted of 29 business students enrolled in an organisational behaviour course who had not taken any ethics courses prior to the questionnaire's administration. The data was examined using means, standard deviations, and independent samples t-tests.

The study came to the conclusion that student exposure to ethics training may have contributed to the stronger ethical views towards business ethics revealed by auditing course participants as opposed to those in organisational behaviour courses. According to this research, ethics education is successful in influencing students' ethical perceptions. This appears to contradict the findings of Ajibolade's (2008) study. However, unlike Ajibolade's study, Rao et al.'s sample size appears smaller and by limiting the study to one university, this might affect the generalisability of the findings.

O'Leary (2009) assessed the value of teaching ethics to final-year accounting students in Australia. 155 final-year undergraduate accounting students studying auditing at an Australian university were presented with five ethical dilemmas at the start of a semester to choose from. After that, ethical education was given to every pupil. A few weeks later, the initial five ethical problems were presented to the class once more, and they were requested to complete them. Pearson correlation, means and standard deviations were used in the data analysis. In all five cases, the mean responds were more ethical following the instructional approaches. Respondents also confirmed that the combination of techniques had a beneficial influence on potential ethical decision-making.

This suggests that ethics instruction was beneficial to students. The study's concentration on a single university and limited sample size may make it unrepresentative of the broader number of students studying accounting in Australia. As a result, the results' generalisability to final-year accounting students at other educational institutions may be challenging. Also, the study failed to report on the sampling techniques, and this could have an effect on the findings.

In the United Kingdom, Graham (2012) examined the objectives and efficacy of ethics education in undergraduate accounting programmes. The perspectives of students of accounting at a UK university were gathered through surveys and interviews. A questionnaire was given to all the second-year accounting cohort. The population of 150 reflected the number of students enrolled in the specific second-year accounting class, and the number of usable returns of 77 indicated a 51% response rate. According to the study's findings, students value ethics education and prefer a separate ethics course over incorporating ethics instruction throughout the curriculum. This hopeful conclusion complements the results of others (e.g., Adkins & Radtke, 2004; O'Leary, 2009), who discovered that students perceive ethics instruction as an essential component of business education. Graham's study is further limited by its tiny sample size. By focusing on just one university, it would have been more appropriate to have students at all levels involved to provide a larger sample size.

Miller et al. (2014) investigated the influence of a semester-long accounting ethics course that included a formal 'Ethics Education Framework and accompanying Toolkit' on students' ethical growth. This three-year research

was conducted at a large institution in the Midwest. Data were gathered from 72 respondents using the Defining Issues Test (DIT) and Multidimensional Ethics Scale (MES). This ethics course's impacts were investigated utilising a pre-test, post-test technique. It was discovered that students' ethical growth, sensitivity/awareness, and purpose were all statistically significantly impacted by ethics courses. This finding of Miller et al. does support conclusion of the previous studies (e.g., Adkins & Radtke, 2004; Graham, 2012; O'Leary, 2009) that found ethics instruction to be useful to students. However, given the small sample size, caution must be exercised, because the findings may not be generalisable to the greater population.

In another US study, Reynolds and Dang (2017) compared students' expectations of business ethics course with instructor objectives in an attempt to determine whether students were satisfied with the business ethics course. 150 MBA students and 60 instructors of business ethics course were contacted. Out of this, Data was gathered from 75 students and 35 instructors who participated in an online survey. Frequencies and percentages were used in the data analysis. In contrast to previous findings (Adkins & Radtke, 2004; Graham, 2012; Miller et al., 2014; O'Leary, 2009), the results revealed a mismatch between students' expectations and teacher aims for the business ethics course. This suggests that student's expectations were not reached. As a result, it is realistic to assume general dissatisfaction with corporate ethics courses if these findings are applicable to wider populations. However, the small sample size employed by Reynolds and Dang makes it difficult to fully rely on their findings. Details of the sampling technique were also missing from the report.

In fact, Reynolds and Dang acknowledged that their study's data were rather simplistic. Very little statistical analyses were conducted.

Ballantine et al. (2019) studied the perspectives of South African Institute of Chartered Accountants (SAICA) trainee accountants regarding the ethical instruction they received while attending university. Participants in the research were SAICA trainee accountants from auditing companies, the public sector, and industry. An online survey was chosen as the best study method for obtaining a representative picture of South African trainee accountants' perspectives of different ethical concerns. The research instrument was originally made available to all SAICA trainee accountants in late October 2017. All trainees received many follow-up reminders, and the survey ended at the end of February 2018. The study has 1,344 responses from trainee accountants. Data gathered was analysed by means of frequency, percentage, and thematic analysis.

According to Ballantine et al. (2019), when it comes to dealing with ethical challenges in the workplace, 89.1% of respondents believe they are prepared to do so, and 93.5% believe their organisation has procedures in place to raise ethical concerns to a higher level. Overall, the survey results show that SAICA trainee accountants have a reasonable level of understanding and preparation for ethical issues. Nonetheless, although the results were promising, they also highlighted some areas for worry. Respondents, for example, raised concerns about ethics education at the university level, including it being too basic, insufficiently practical, focusing too heavily on auditing, and a lack of incorporation beyond auditing. It was therefore suggested that academics consider a balance between practical implementation of ethical values and

theoretical aspects of ethics. Both are crucial, and a proper balance is required. Unlike earlier studies (e.g., Graham, 2012; Miller et al., 2014; O'Leary, 2009; Reynolds & Dang, 2017), Ballantine et al. (2019) employed a relatively larger sample size, and this may enhance the generalisability of the findings.

In Nigeria, Okougbo et al. (2021) investigated whether an ethics intervention curriculum (EIC) improves the ethical consciousness of undergraduate accounting students. The study employed a pre-test and post-test non-equivalent control population design. This design calls for the use of both a treatment and control group, as well as the administration of a pre-test and post-test to both groups. The experiment was carried out across two time periods: period one (2016) and period two (2017). The first period of the trial involved 84 final-year undergraduate students from Covenant University's Department of Accounting. In period 2, the experiment included final-year undergraduates (287) from the Department of Accounting at five faith-based private colleges.

The learners were separated into two groups. One set of students represented the therapy group, while the other constituted the control group. The treatment and control groups were made up of students who had taken an independently administered accounting ethics course. All of the research participants were pursuing an undergraduate degree in accounting. Participants in the group receiving treatment were taught the ethical intervention curriculum, which included participatory approaches including digital videos, group discussions, case studies, role plays, and so on, as a two-credit unit course over six weeks. The control group of learners was taught differently, with conventional approaches including lecture note delivery. Participants in both

the control and treatment groups were given a pre- test and a post-test employing ethical vignettes, which were provided for the treatment and control groups to determine variations in awareness. The experiment was conducted using ten ethical vignettes. The data collected were submitted to regression analysis using ordinary least squares and ordinal logistic regression. The study found significant variations in the ethical consciousness among participants in the treatment group vs the control group. This research implies that an ethics intervention programme improves students' ethical consciousness.

Research on the impact of gender, age, and religion on ethical knowledge

Perhaps the aspects that have attracted the greatest attention are those related to the personal characteristics of accounting practitioners and professors. For example, Au et al. (2006) examined the ethical norms of Chinese business instructors. A questionnaire with two components was prepared. The first section included 42 items meant to test respondents' opinions on ethical concerns. The statements were constructed using a Likert scale with six ratings. The demographic profiles of respondents were also requested in the second section of the questionnaire. The convenience sample approach was used for this survey. This survey included 100 instructors from the People's University of China in Beijing. The ultimate number of usable surveys was 92, with a response rate of 92%. The data gathered was examined using ANOVA. Except for three variables: gender, academic seniority, and home income, the study showed no significant difference amongst teachers with various personal characteristics. Men were shown to be more unethical than women. In terms of academic maturation, the results indicate that older academicians exhibit greater ethics than younger academics.

This research suggests that maturity influences people's ethical standards. This might be due to senior academics' improved ethical maturity as a result of dealing with more ethical dilemmas in their daily lives. Interestingly, people who practiced religion were not more moral than their non-religious peers. Finally, the study revealed that the educators' family income influenced their ethical viewpoint. This implies that low-income people are likely to act unethically. One major limitation associated with the study is the use of inferential statistical tools while when choosing the respondents, a non-probability sampling technique was employed. It is therefore difficult to completely rely on the findings of the study.

In the US, Parboteeah et al. (2008) performed research to give a deeper conceptual and empirical understanding of the connections between religion and ethics. Data were collected from over 63,000 persons in 44 countries using both random and quota sampling. The data was analysed using linear regression, mean and standard deviation. The findings revealed that, while knowledge of religion had no influence on desire to excuse morally dubious actions, dedication to religion and religious practice makes people less ready to defend such activity. The implication of this finding is that a mere affiliation to a religion might not be enough to affect the ethical decision-making ability of an individual but rather, it is the level of one's commitment to his/her religious values, beliefs, or principles. While most studies (e.g., Graham, 2012; Miller et al., 2014; O'Leary, 2009; Reynolds & Dang, 2017) used smaller sample size, the population chosen by Parboteeah et al. was very large and hence, representative enough.

In another US study, Emerson et al. (2007) surveyed accounting practitioners and students at two (2) Southern universities in the US. A sample of 520 practitioners and 616 students were randomly chosen for the study. Survey instrument comprising 25 vignettes was administered to the respondents. Respondents were asked to judge how morally acceptable they thought the behaviour in each vignette was using a seven-point Likert-type scale that went from never acceptable (1) to always acceptable (7). As a result, higher mean vignette response ratings indicate that the suggested vignettes are more acceptable. Numerous demographic questions that offer each respondent's personal background information were also included in the instrument. The data analysis employed means and standard deviations.

According to Emerson et al. (2007), men consistently viewed the morally dubious scenarios shown in the vignettes as more acceptable. This might imply that women are more likely than men to be more knowledgeable about ethics. This supports the conclusion of a research by Au et al. (2006) that men are less moral than women. Age was also consistently demonstrated to be a predictor of ethical sentiments. In particular, it was discovered that older age was linked to lower vignette acceptance ratings. The implication is that old people are likely to possess higher ability to recognise ethical issues in situations and make the right ethical call. The study is quite remarkable in terms of the use of relatively larger sample size. Also, the use of questionnaire was appropriate because of the literate population that was targeted.

Ajibolade and Ogunleye (2009) examined the connection between managers' perceptions of ethical conduct and gender in Nigeria. A questionnaire with ten potential dubious business practices and a Likert scale of five points

was used to gather data from 101 executives. Means and independent samples t-tests were performed to assess the acquired data. In six of the ten hypothetical cases, there were no significant differences in male and female assessments of ethical behaviour ($p < 0.05$). Only two of the scenarios had averages higher than 4.0, indicating that ethical views were usually poor for both sexes. The study's conclusion supported a structural explanation of gender effect's prediction that women will prioritise several occupational traits similarly to males as they become more established in the workforce. This suggests that men and women are equally knowledgeable about ethics. The findings of this study contrast previous research that revealed men to be less moral than women (e.g., Au et al., 2006; Emerson et al., 2007). The method utilised to choose the research's respondents is one of the main areas of ambiguity because the study did not disclose the sampling techniques used.

Business executives' perceptions towards ethics were studied by Emerson and McKinney (2010). Between 1993 and 2001, surveys were delivered to 10,000 business executives selected at random. With 1877 responds in 1993 and 1234 in 2001, the response rates were around 19 and 12 %, respectively. Relatively low response rates were anticipated for a study addressing delicate ethical matters. Respondents were asked to "rate" the appropriateness of actions in 16 distinct morally challenging situations. A Likert-type scale was used to rate acceptability, with 1 being never acceptable and 7 denoting always acceptable. A range of questions were also posed to respondents in order to extract data pertaining to their demographics.

The collected data was examined using means, standard deviations, and percentages. According to the study, business people who place a high value on

their religious beliefs are much less inclined to put up with unethical activity. This implies that those who are really devoted to their religious convictions and values are probably more ethically knowledgeable and capable of handling morally challenging situations. Additionally, it was discovered that age significantly predicts ethical beliefs and has an inverse relationship with the acceptance of unethical action.

This implies that older respondents are less likely to accept ethically questionable acts than younger respondents. Similarly, gender was found to be an important predictor of ethical attitudes. Females were found to be less likely to accept ethically questionable behaviour than males. This finding supports earlier studies (e.g., Au et al., 2006; Emerson et al., 2007) that found males to be less ethical than females. Unlike the previous studies (e.g., Au et al., 2006; Emerson et al., 2007), the population chosen by Emerson and McKinney was very large and hence, representative enough.

Walker et al. (2012) investigated the impact of three religious attitudes on participants' assessments of 29 morally dubious vignettes using the theory of symbolic interactionism in its social structural form. These attitudes included religious motivation orientation (intrinsic RMO vs. extrinsic RMO), perceived sacred qualities of work (job sanctification), and views of God (VOG, loving vs. punishing). 220 participants were selected for the study from the Study Response pool, which was maintained by Syracuse University's School of Information Studies. In the data analysis, hierarchical regression was employed.

In line with the notion of symbolic interactionism, approving vignettes that raise ethical concerns was positively correlated with extrinsic RMO, whereas endorsing the vignettes was negatively correlated with intrinsic RMO

and having a loving view of God. There was an unexpected positive correlation between approving the vignettes and job sanctification. This suggests that religion may not always influence moral behaviour for all religious people; rather, a link of this kind probably depends on a person's dedication to their faith.

In Surabaya, Indonesia, Suryaningrum et al. (2013) presented empirical data on a problem of ethical conduct pertaining to accounting professors and students at private institutions. The survey was completed by 112 accounting professors and 436 accounting students. In the data analysis, Pearson correlation and analysis of variance were employed. The study found that female students behave more ethically than male students. Interestingly, there was no difference in ethical conduct between male and female teachers, according to the study. When accounting students and lecturers were compared for ethical conduct, it was also found that, generally speaking, accounting instructors behaved more ethically than accounting students.

This means that the ethical knowledge of accounting lecturers is not dependent on their sex. Therefore, both male and female accounting lecturers are capable in cultivating ethical attitudes in students to encourage them behave ethically. The most important limitation lies in the fact that Suryaningrum et al.'s (2013) study only stated the sample of the accounting lecturers and students without providing any information on the population. This makes it somewhat complicated to comment on the representativeness of the sample. Again, no sampling approach was used to choose the lecturers and students for this study. There was no explanation for why no sampling approach was used when selecting the students.

Goel et al. (2020) investigated how religion affected moral business conduct. The paper's main goal was to investigate the link between religion and ethical business attitudes, comparing the two highly populated Asian nations of China and India. The 10-item Religious Commitment Inventory (RCI-10) and the Attitude towards Business Ethics Questionnaire (ATBEQ) were used in the study. Purposive sampling was used to gather data from 231 respondents, 122 of whom were Indian and 109 of whom were Chinese. The study variables were compared according to gender and country of origin. The data was analysed using MANOVA and multiple regression. Regression analysis results showed that only Indian men and women's ethical attitudes towards business are influenced by their level of religion. China does not support the relationship.

In order to investigate their impact on an ethical attitude towards business, the study further broke down religiosity into two subscales: intra religiosity (self-realization and achieving inner peace) and inter religiosity (participation in organised religious activities). It was discovered that while there is no indication of a link between inter-religiosity and ethical attitude, those with higher intra-religiosity have higher ethical attitudes. The implication of this finding is that ethical attitude might not be influenced by a mere affiliation to or participation in religious activities but rather, one's commitment to religious beliefs and values could be a key factor. In particular, the sampling technique chosen was problematic and hence, it may be difficult to completely rely on the findings. This is because, a non-probability sampling technique was used. However, the use of most inferential statistical tools requires random selection of respondents (Pallant, 2005).

Nigerian accountants' perceptions of the personal elements impacting their ethical conduct were investigated by Adekoya et al. (2020). A cross-sectional survey design was used to collect data from 152 accountants in Lagos State, Nigeria. 80 of them were chartered while 72 of them were not. This design was chosen because it helps to objectively gather data from the study's sample in order to make generalisations about the population. Frequency and the cross-tabulation analysis were used to examine each questionnaire item. The obtained ordinal data was subjected to inferential statistics at the 0.05 level of significance. In particular, the Mann-Whitney and Wilcoxon rank-sum tests were conducted.

The findings demonstrated that there is consensus on the individual characteristics impacting ethical actions, with the exception of age. In particular, gender, religion, personal beliefs, and conscience were shown to be major determinants of ethical conduct, despite the fact that opinions regarding the role of age on ethical behaviour were significantly diverse. The main source of uncertainty in this study is in the sampling technique employed. The study failed to provide details of the sampling techniques employed and this might affect the level of reliance to put on the findings.

Karan (2021) investigated possible differences in ethical attitude between public accountants and accounting faculty in higher education. The study employed a multiple-vignettes approach developed by Conroy, Emerson, and Pons (2010) to examine the attitude of a sample of 293 respondents regarding ethics. Specifically, it comprised 30 short vignettes. On a scale of 1 (never acceptable) to 7 (always acceptable), respondents assigned a rating to

each independent scenario. The data was analysed using Pearson correlation, ordinal logistic regression, independent samples t-tests, and one-way ANOVA.

The study's findings demonstrated that there were no variations in the ethical dilemmas' acceptability among accounting professors and public accountants. Additionally, the only factor that showed a link was age. The likelihood that a respondent would find the different situations less acceptable increased with age. This implies that older people possess a higher ethical knowledge than younger ones. The finding is consistent with the prior studies (e.g., Emerson et al., 2007; Emerson & McKinney, 2010) where older age was found to be connected to the vignettes' lower accepted levels. The use of vignettes by Karan was appropriate because of the literate population that was targeted.

Studies on how age, religion, and sex affect students' views on ethics education

The presence of correlations between personal characteristics and an individual's ethical view is supported by some studies, while others do not. For example, Alleyne et al. (2006) investigated how final-year undergraduates studying accounting in the Department of Management Studies at the University of the West Indies' Cave Hill Campus perceived moral intensity in Barbados. At the conclusion of the academic semester, 177 students were given questionnaires using the convenience sample approach. Only 104 students responded, yielding a 58 percent response rate. The study assessed how judgements of moral intensity were impacted by a number of variables, including gender, age, and religious membership and commitment. This notion

was explored using four scenarios that illustrated ethical difficulties both linked to audit and non-audit unrelated moral issues.

Data gathered were analysed using independent sample t-tests, ANOVA, frequency, percentages, mean and standard deviation. According to the findings, perceived moral intensity in audit-related scenarios was unaffected by gender, age, religious membership, or commitment. However, when it came to the scenario unrelated to the audit, opinions on moral intensity differed according to gender, religious affiliation, and commitment. This suggests a domain-specific consistency in ethical judgments within auditing, while outside this context, personal attributes impact moral considerations. The results imply the need for tailored training and ethical guidelines, recognising the complex nature of ethical decision-making across different scenarios. Organisations should be aware of potential variations in employees' ethical perceptions based on gender, religious affiliation, and commitment, especially in non-audit situations, to develop inclusive and effective policies.

The generalisability of the findings in this study could be problematic. First, the sampling technique chosen seems problematic. This is because, although the study adopted a non-probability sampling technique in the selection of respondents, inferential statistical tools were used. Also, it appears that the population chosen by Alleyne et al. (2006) was small for such a work. This could be as a result of the fact that the study was focused on only the final year accounting students from a single university. Perhaps, Alleyne et al. could have increased the number of universities to give them more respondents needed for the study and probably adopt the simple random sampling in the selection

of participants to give a better representation of the views of accounting students in Barbados.

Rashid and Ibrahim (2008) investigated how culture and religion affected students' views on business ethics in a tertiary institution in Malaysia. Undergraduate students in their second and final years enrolled in a public university's business department were given a standardised questionnaire. Although over 900 questionnaires were self-administered, only 767 of them could be used for the study. Each scenario was given a rating on a 7-point scale, with 1 denoting strong agreement and 7 denoting significant disagreement. The findings demonstrated that the Malays, Chinese, and Indian students differed significantly in seven areas: selling dangerous goods, giving false instructions, selling faulty goods, inflating expense accounts, taking sick days, remaining silent about faulty goods, and responding to suppliers. It suggests that certain acts are seen to be more unethical than others in particular cultures. Additionally, a correlation was found between religiosity and culture. The findings of the MANOVA specifically shown that the perception of business ethics is influenced by culture and religion. The conceptual premise that it is necessary to acknowledge the reciprocal interplay between culture and religion is somewhat supported by this combination of data. This means that culture could influence what religious beliefs one holds, and religion could also enhance human values and self-awareness. Like earlier studies (e.g., Adekoya et al., 2020; Suryaningrum et al., 2013), Rashid and Ibrahim study also failed to provide details of the sampling procedures employed in the study. Hence, these data must be interpreted with caution.

Gómez et al. (2010) investigated how satisfied students in Spain were with the ethics education they received at the University of Seville in 2007. The objective was to ascertain whether there is a need for ethics education that is not being met. The study used primary data obtained from a questionnaire given to 381 students present at the 2nd Meeting on Social Responsibility, held in the University of Seville in March 2007. Out of the 381 questionnaires distributed, 340 were completed and returned. Therefore, the response rate was 89.23%. Data was gathered on the respondents' academic, professional, and personal traits, the kind of professional ethics training they had received, and their degree of cooperation and self-assurance. Gómez et al. came to the conclusion that a significant number of students are unhappy with the ethical education that they received. The findings demonstrated that both concrete and intangible elements influence how satisfied students are with their ethical education. While sex does not seem to matter, tangible criteria like age and job experience were proven to lower satisfaction with ethics education.

According to these findings, older learners who are employed or participated in volunteer work seem to be the ones who are most unhappy with the ethics education that educational institutions offer. Also, intangible factors such as level of self-confidence were found to increase satisfaction while practicing some kind of religion reduces it. It is still not clear from Gómez et al.'s (2010) study how these tangible and intangible factors affect students' satisfaction with their ethical education. Just like earlier studies (e.g., Adekoya et al., 2020; Rashid & Ibrahim, 2008; Suryaningrum et al., 2013), Gómez et al.'s study also failed to provide details of the sampling procedures employed in the study and by limiting the study to just a single university, caution must be

applied. This is because the findings might not be generalisable to the larger population.

Saat et al. (2010) examined the effects of ethics courses on accounting students' capacity for moral decision-making in Malaysia. Participants in a pre- and post-ethics course study were third-year accounting students from six Malaysian institutions. Four (4) institutions that offered ethics courses (experiment group) and two universities that did not offer ethics courses (control group) made up the sample. In particular, 355 students completed the Rest's Defining Issues Test (DIT) during the pre-test phase, and 272 completed the post-test. The P-score was computed, and degrees of ethical judgment-making ability were compared using univariate tests.

According to the results of the study, students who took an ethics course showed a considerable improvement in their capacity to make ethical judgements when compared to those who did not. Hence, if students are not satisfied with an ethics course or instruction, then there is the possibility that the ethics course is problematic to create the impression of present inherent limiting factors. Additionally, it was shown that male students gained more from taking an ethics course than their female counterparts. What is not yet clear in this study is what might have accounted for male students having higher satisfaction with ethics course than their female counterparts.

In the United States, Holsapple et al. (2011) were inspired to look at how satisfied students were with engineering ethics instruction. Finding out whether students' ethical thinking and their happiness with engineering ethics instruction are related was the goal. 3,914 undergraduate engineering students from 18 partner universities participated in the study overall. The study is noteworthy

for using a comparatively higher sample size. In order for equitable response by organisation, organisation category, and student class year, a stratified random sample procedure was used to recruit the students. ANOVA and an ordered logistic regression analysis were performed on the collected data. The findings demonstrated that after the first year, students' satisfaction with ethics instruction steadily declines. This suggests that regardless of how they felt about their prior ethics instruction at the time, students are likely to consider it less adequate as their ethical reasoning becomes more sophisticated. This is due to the conventional belief that people's comprehension of ethical dilemmas and their ability to reason ethically both grow with age (Bernardi & Bean, 2010; Kohlberg & Kramer, 1969).

Taylor (2013) investigated ethics education for accounting students in South Africa. The goal was to investigate the efficacy of business ethics courses in terms of their capacity to enhance accounting students' ethical awareness. A quantitative, quasi-experimental approach was used in the investigation. By tracking the impacts of this intervention over time, this design helped the study achieve its goal of establishing a causal link between the business ethics course and students' ethical sensitivity. Of the 60 enrolled students in the business ethics course, 30 completed the pre-test and post-test using the convenience sample approach. A questionnaire was used in the study to gauge the pupils' ethical sensitivity.

According to the findings, accounting students' ethical awareness was raised by the business ethics course. It was discovered that students' capacity to recognise ethical issues in a professional setting was not significantly impacted by gender (0.546, $p > 0.05$). There was not much of a mean difference between

males (0.45) and females (0.63). The impact size of 0.1, which indicates a minor effect, also demonstrated the slight difference in ethical sensitivity between the sexes. This implies that the way accounting students see ethical concerns is unaffected by gender. The selection of a comparatively smaller sample is one of the study's main issues. This could restrict the findings' applicability to a larger population.

Costa et al. (2016) studied accounting students' ethical views in Portugal and the impact of several individual aspects that can influence their moral decision-making process. A questionnaire was utilised to collect data from 117 accounting students over the course of a year. The data was analysed using the Mann-Whitney, Kruskal-Wallis, standard deviation, and means tests. There is no statistically significant variation in the ethical attitudes of accounting students based on their age, according to the study. This runs contradictory to the findings of a research by Holsapple et al. (2011) that indicated age had an impact on students' ethical perceptions. The findings imply that there are not any statistically significant differences in accounting students' ethical opinions of gender, similar to the age factor. This result is consistent with a research by Taylor (2013) that revealed that gender had no statistically significant impact on accounting students' perceptions of ethics.

Taken these results together, it can therefore be argued that age and gender might not be influential factors in students' perception of ethics. The generalisation of the findings may be one of the study's main limitations. It is possible that this rather small representative sample from a single university is not indicative of all Portuguese final-year accounting students. Furthermore, the report did not explain the precise sample methods used. Therefore, there may

be issues with the results' generalisability to accounting final-year students at other universities.

Feil et al. (2017) investigated how accounting students in Brazil view professional ethics while taking into consideration personal characteristics including age, gender, and religion affiliation. This study used a cross-sectional questionnaire and was quantitative in nature. 455 students, 122 of whom were male and 333 of whom were female, participated in the study using the proportional random sample approach. Non-parametric Spearman, Kruskal-Wallis, and post hoc Dunn-Bonferroni tests were used for analysing the data. The findings demonstrated that the ethics course in the accounting programme had an impact on the ethical behaviour of aspiring accounting professionals. It was therefore established that the ethical perspectives of accounting students are highly influenced by age, gender, and religion. This suggests that the ethical attitude of accounting students is greatly influenced by ethics education and the specific components examined in the study. It is important to highlight that this study's findings could only be applicable to one Rio Grande do Sul Higher Education Institution (HEI). In this case, additional intervening circumstances may have an impact on learners from various nations, regions, or continents.

Boateng and Agyapong (2017) investigated factors influencing the general ethical beliefs of male and female accounting students in Ghana. Level 400 accounting students from the University of Cape Coast participated in the study. To accomplish the study's goal, a descriptive survey was used. In this study, 200 respondents were selected using stratified and simple random sampling methods. Both inferential and descriptive statistics were used. It was found that the respondents' religion had the most impact on their ethical

convictions. Additionally, the results of research on gender and ethical behaviour found that, despite female accounting students' stronger desire to behave ethically, male accounting students act more ethically than their female counterparts.

The findings of this study contrast previous research that revealed women to be more moral than men (e.g., Au et al., 2006; Emerson et al., 2007). This study appears to indicate differences between the female students expected and actual conduct. It is unclear, nevertheless, what may have caused this difference. It is still unclear if the differences between the intended and actual behaviour could be due to the female students' ignorance of the items in the questionnaire or whether their answers were meant to represent ethically conscious students but, when faced with an ethical dilemma, their ethical behaviour was compromised.

Tormo-Carbó et al. (2019) examined how students in Poland saw corporate ethics, concentrating on how their views varied based on age, gender, job experience, and courses on ethics completed. 307 undergraduate and graduate MBA students at the AGH-UST in Cracow provided the data. Multiple regression, frequency, percentage, averages, and standard deviation were used to analyse the data. The study revealed that students' comprehension of corporate ethics varied significantly based on their age and gender. In particular, older students and females had stronger ethical tendencies. Nevertheless, the study found no significant differences in students' comprehension of corporate ethics depending on whether they had completed ethics classes. After taking such courses, opinions about them deteriorated. Furthermore, job experience did not significantly affect the results. This seems to imply that ethics classes may

not be successful in changing students' ethical perceptions. The selection of a single university is a significant issue with this study. This could limit the generalisability of the finding.

Lastly, Handayani and Ghofur (2021) examined whether male and female accounting students in Indonesia had different opinions on the morality of financial statement preparation. A sample of 73 students, consisting of 28 male and 45 female accounting students, were randomly given questionnaires to complete in order to collect data. The independent sample t-test was used to evaluate the collected data. The findings showed that the male accounting students perceive ethics more favourably than female accounting students. Even though the study established that male accounting students have better ethical perceptions than their female counterparts, it failed to bring to light what might have caused that. It seems that the population chosen by Handayani and Ghofur (2021) was small for such a work and hence, this could affect the generalisability of the finding to a broader population. This is because, the population in the study was 273 accounting students at PTN in East Java. Therefore, by involving a relatively small sample of 73 students from a single university in the study is problematic. Handayani and Ghofur could have used the census sampling technique to involve all the 273 accounting students to give them more respondents needed for the study to give a better representation of the views of students.

Chapter Summary

The literature review indicated that accounting course outlines contained limited ethical issues and that the level of ethics in accounting education was woefully inadequate. This suggests that there is little teaching of ethical issues

at undergraduate level in accountancy programmes and that ethics education during university studies is perceived by students as being too theoretical. The low level of ethics integration across the accounting curriculum was attributed to the lack of formal ethics integration plan to ensure essential topics are covered (e.g., AlMotairy & Stainbank, 2014; Mah'd & Mardini, 2022; Miller & Becker, 2011; Onumah, et al., 2012).

The review also revealed that the majority of studies that examined ethics in accounting programmes concentrated on how ethics were incorporated into the curriculum and how it affected students, ignoring the ethical expertise of the accounting professors. This is significant because if accounting professors are unable to identify ethical transgressions and make the proper ethical decisions, society cannot expect them to teach ethics successfully. Despite the topic's significance, it seems that not much research has been done on it, with Ghana being particularly understudied.

Several gaps and reporting flaws were found in some of the studies. For instance, in the findings, some of the studies (e.g., Miller & Becker, 2011; Mitchem, 2009) revealed that the institutions did not meet the ethics requirement to an acceptable level without communicating the degree. The degree is crucial for determining how closely tertiary institutions' accounting curricula address ethical concerns in relation to the IES 4 PVEA. In terms of helping accounting students acquire professional values, ethics, and attitudes, this will assist shed more light on the standard of ethics education offered by the various educational institutions. The current investigation demonstrated how thoroughly ethical problems are included in the curriculum.

In terms of background, the majority of the research was centred on data from advanced countries. Actually, there appears to be limited research on ethical dilemmas in underdeveloped nations (Rossouw, 2011). Most of the studies benchmarked ethical issues in the accounting curricula against the American Institute of Certified Public Accountants' (AICPA's) ethical standards. The context in which business students are trained have been found to influence their perception of ethics (Haski-Leventhal et al., 2022). This study is, therefore, important in gathering information about the PVEA aspect of tertiary universities accounting curricula in developing countries in general and Ghana in particular where significant business failures have been brought on by scandals and corruption.

Methodologically, due to sampling errors, the results of most studies (e.g., Alleyne et al., 2006; Au et al., 2006; Garcia et al., 2010; Goel et al., 2020; Rashid & Ibrahim, 2008; Suryaningrum et al., 2013) that used the quantitative approach and examined the impact of age, gender, and religion on educators' ethical knowledge and students' perception of ethics instruction cannot be completely reliable. Either a non-probability sampling approach was utilised in a research that used inferential statistical techniques, or the sampling technique was not specified.

The present investigation, the issues that were examined, and the general design were all influenced by the identified gaps in the literature. The present study adopted a descriptive-explanatory cross-sectional survey approach to examine the PVEA aspect of tertiary institutions accounting curricula in Ghana. The study was guided by the CIPP model and the IES. The present study, recognising Ghana as an IFAC member body, found it appropriate to

benchmarked ethical issues in the curricula of Ghanaian universities against the IES 4 ethical standard. This is because, globally, accounting education is guided by the IESs (IAESB, 2019).



CHAPTER THREE

RESEARCH METHODS

Overview

The study examines Ghanaian tertiary institutions' accounting curricula's professional values, ethics, and attitudes (PVEA) component. This chapter explains the methods that are used to allow researchers who wish to replicate the study to closely adhere to the steps taken to arrive at the conclusions. This chapter provides an explanation of the research paradigm that was applied while selecting the study design. Along with data collection instruments, pilot testing, reliability and validity tests, data collection techniques, ethical considerations, and data processing and analysis, this chapter also covers the research method, demography, sample, and sampling procedure.

Research Paradigm

Every research project must be predicated on philosophical presumptions on what qualifies for valid study. In line with a particular research paradigm, research must have distinct philosophical viewpoints about how reality or truth is seen, how knowledge is acquired, what method is used, and how values are addressed in the study being conducted. It becomes straightforward to develop an understanding of three fundamental research paradigms: pragmatism, positivism, and interpretivism. A number of them are opposed to one another, while others are complimentary. Following the positivists' ontological, epistemological, methodological, and axiological viewpoints, the current study embraced the positivism paradigm.

Positivism considers that knowledge about the accounting curricula of tertiary institutions is external to all stakeholders of education (Lincoln & Guba,

1989). This implies that the inclusion of PVEA components in the curriculum may be ascertained by looking at an external document, which reflects the social reality of the topics being studied, rather than by relying on human judgement (Oancea, & Pring, 2008). It considers that the knowledge about the accounting curriculum through the senses is affirmed as knowledge (Muller, & Young, 2019). The accounting curriculum is therefore independent and has no connection to the researcher (Cohen et al., 2018; Creswell, 2008).

Epistemologically, to gain knowledge about the study, an objective observation should be made about the accounting curriculum (accounting course outlines and programme documents) to determine if it contains the values, ethics, and attitudes components needed to shape the ethical sensitivity of would-be accountants. This makes the positivists hold two views: the dualistic and objectivistic views. Objectivity is a key aspect of scientific inquiries, where objects of study (i.e., the accounting curriculum) are not influenced by the knower (Creswell, 2008). The facts about how values, ethics, and attitudes are incorporated into accounting curricula to influence future accountants' and account administrators' moral decision-making is what interests the present study. The positivists hold empiricist epistemology (Aliyu et al., 2014). This requires an observation of the accounting curriculum and hence informed the methodology for the study. Collecting data through observation in the context of this study may involve reading and recording the topics that are covered in the accounting curriculum as guided by the IES 4 (the principles or laws governing the conduct of this quantitative research).

In terms of methodology, positivism seeks to identify causal linkages in the phenomena under investigation in order to make generalisations (Creswell,

2008). As indicated in this study, this study aimed to investigate the fundamental connection between the ethical knowledge of accounting faculty members and their attributes (sex, age, and religiosity). According to Sainani (2014), the former is referred to as the explanatory or predictor variable, while the latter is known as the explained or dependent variable. Therefore, they are much akin to the use of experimental designs (Creswell, 2008). They also employ survey designs, in describing the status of phenomena as it pertains to the current study. Guba and Lincoln (1994) noted that quantitative methods such as survey, experiments, and verification of hypotheses (Guba & Lincoln, 1994) are common methodologies.

Finally, the axiological assumption holds that research should be undertaken in a value-free way. This implies that results emanating from the study should be interpreted based on the data and not what the researcher thinks or presumes. The examination of the accounting curricula does not provide the opportunity to the researcher in deciding based on subjective experiences regarding the presence of values, ethics, and attitudes components in the curriculum. If it exists or not, evidence from the curricula is provided in support of any argument. Also, positivism adheres to the beneficence axiom. According to the beneficence axiology, every research effort should maximise positive consequences for the study participants, humankind as a whole, and the research project overall (Bell, 2014).

This study by this assumption, seeks to promote the ethical development of would-be accountants by strengthening the teaching of ethics in accounting education if it is found that ethical content is deficient in the curriculum. This has got a rippling effect on how ethical judgements are reached in support of

corporate activities to sustain the capital and interest of corporate stakeholders. In line with axiology, research must also try to prevent or at least minimise any risks, harms, or wrongdoings that could arise. This research adheres to all ethical standards put forward by the University of Cape Coast and all participants are protected.

Positivism has come under criticism for its dependence on the status quo. Put differently, positivist research findings are only descriptive and do not provide insight into complex topics. An additional powerful critique of positivism was made by anti-positivists, who said that positivists describe existence in quantifiable terms and saw the cosmos/universe as a machine rather than as a living being with feelings of autonomy, choice, and uniqueness (Cohen, Manion, & Morrison, 2002; Hekman, 2007). Notwithstanding, the present study considered the positivism paradigm as the most appropriate considering the necessities and requirements of the study. For example, the choice of the positivism paradigm enabled the researcher to objectively obtain numerical data to examine public tertiary institutions' accounting curricula. The degree to which tertiary institutions' accounting curriculum address ethical issues in a manner that closely mirrors the IES 4 ethical criteria was examined in this respect. Additionally, an examination of the accounting faculty's knowledge of ethics was conducted.

The study looked at how instructors of accounting applied the many interactive strategies that the IES 4 suggests supporting the development of professional ethics, values, and attitudes. The survey also looked at how accounting students perceived accounting programmes' ability to satisfy their ethical requirements as future professionals. The study further looked at

whether students' opinions of accounting curriculum and faculty members' ethical knowledge differed according on their gender, age, and religiosity.

Research Approach

A researcher's research philosophy, issue, goals, objectives, hypothesis, and technique all have a significant impact on the study strategy they ultimately choose (Basias & Pollalis, 2018). As a result, quantitative research approach was used in this study. In order to explain a problem or phenomenon, quantitative research methods entail gathering and analysing numerical data (Aliaga & Gunderson, 2002). Similarly, Nardi (2018) points out that quantitative research comprises data collection in order to measure and statistically evaluate information in order to support or refute alternative knowledge claims. In terms of data gathering and processing, this clearly illustrates the diversity of quantitative research methodologies. Therefore, phenomena must be transformed to numerical values in order to do statistical analysis in quantitative research.

According to Leedy and Ormrod (2001), quantitative research may be broadly divided into three categories: descriptive, experimental, and causal comparative. The descriptive method was used in this investigation. The descriptive method is a fundamental research methodology that looks at the issue as it is currently unfolding. In descriptive research, characteristics of a certain phenomenon are identified via observation, or the relationship that exists between multiple phenomena is investigated.

The quantitative research approach offers several advantages for this study. It provides objective and clear statistical data to examine curriculum alignment with International Education Standards (IES) 4 and assess faculty and

student perceptions and knowledge levels. This approach increases the study's relevance and effect by enabling generalisations to the larger community of Ghanaian accounting educators and learners. Additionally, it enables systematic comparisons across different institutions and demographic groups, providing a comprehensive understanding of ethical education's effectiveness. The focused, scientific nature of quantitative research ensures methodological precision and the efficient processing of large data sets, leading to timely and accurate findings. These advantages contribute to the study's quality and credibility, offering valuable insights for improving accounting education in Ghana.

Despite its benefits, quantitative research sometimes fails to adequately describe complex research topics (Mwita, 2022; Walker, 2005). For example, even with standardised procedures, structural biases may still affect quantitative research. Missing data, erroneous measurements, or inappropriate sampling methods are examples of biases that might provide false conclusions. Additionally, a quantitative approach might lead to a limited emphasis. Because the findings of this study approach are dependent on numerical responses, there may be a slight decrease in the understanding of the ideas, motives, and factors that influence problems. It is also a little artificial. Quantitative study is frequently conducted in an artificial setting. Although this is essential, the results obtained might not match the "real world" findings.

Nevertheless, the quantitative research technique was thought to be the best suitable for this particular study. In order to assess and quantify the variables of interest in this study objectively, the researcher used the following method: how well tertiary accounting programmes address ethical concerns in a manner that closely mirrors the IES 4 ethical criteria; how ethically

knowledgeable accounting faculty members are; and how accounting faculty members apply the several participatory methodologies recommended by the IES 4; and the perception of accounting students regarding the curricula's ability to meet their professional ethical needs.

Additionally, the researcher was able to objectively measure the level of ethical knowledge of accounting faculty and whether students' perception of the curriculum differ based on their sex, age, and religiosity. Finally, the quantitative research approach enabled data to be collected from large number of respondents and all variables of interest were numerically stated. This enabled the researcher to objectively describe the current state of the accounting curricula in addressing the professional ethical needs of accounting students.

Research Design

The study's descriptive-explanatory cross-sectional survey design aligned with the researcher's approach and philosophy. A descriptive part of a survey, according to Cohen et al. (2007), looks at individuals, groups, and organisations to describe, contrast, compare, categorise, analyse, and interpret the objects and occurrences that make up their particular fields of interest. This design attempts to explain people's opinions and actions by using data gathered at a particular moment in time, while also presenting a realistic portrayal of events. Fraenkel and Wallen (2000) state that a descriptive survey's ability to collect a lot of data from a significant number of respondents is one of its main advantages.

The decision to employ a cross-sectional design for this study aligns with the nature of the research questions, which focus on describing constructs

of values, ethics, and attitudes at a particular point in time rather than measuring them over time. This methodology aligns with the overarching aim of comprehensively understanding the current landscape of ethical education in accounting programmes. By employing a descriptive survey approach, the study captured a holistic view of the subject matter, encompassing the perspectives of both accounting faculty and students across various institutions.

The first research objective, examining the extent of coverage of issues of ethics in accounting curricula, requires a rigorous examination of course content. The descriptive aspect of the survey design facilitated this exploration by allowing the researcher to gather data from a diverse sample of faculty members and students. Through structured questionnaires, respondents provided insights into the presence and depth of ethical content within the curricula, shedding light on areas of strength and potential gaps. Similarly, the second objective, which focuses on evaluating the level of ethical knowledge among accounting faculty, requires a comprehensive understanding of educators' familiarity with professional ethical standards. By administering targeted surveys, the descriptive survey design enabled the researcher to measure faculty members' comprehension of ethical principles and their application in educational contexts. This approach provided valuable insights into faculty preparedness to effectively teach and promote ethical behaviour among students.

Furthermore, the third objective aimed to assess the frequency with which participatory techniques are used as recommended by IES' professional standards for PVEA development. Through the survey instrument, the researcher was able to gather data on faculty members' teaching methodologies,

including the incorporation of interactive and collaborative learning activities. By examining the prevalence of participative approaches, the study examined the extent to which educators are employing effective pedagogical strategies to enhance students' ethical reasoning and decision-making skills. Additionally, the fourth objective focused on understanding accounting students' perceptions of curricular adequacy in addressing their professional ethical needs. Through targeted surveys administered to students, researcher gathered feedback on specific aspects of the curricula, such as the relevance of ethical case studies and the effectiveness of classroom discussions. This direct input from students provides valuable insights into their educational experiences and informs potential areas for curriculum improvement. In respect of research objectives five and six, the explanatory component of the design made it possible to investigate how demographic factors, including sex, age, and religion, affect the ethical knowledge of accounting faculty members as well as how well accounting students believe the curriculum meets their needs for professional ethical development.

The researcher carefully examined the questions in the descriptive survey to make sure they were understandable and not deceptive. This is due to the fact that the precise wording of questions in descriptive surveys can have a substantial impact on the findings. However, because the questions often given aim to probe into the respondents' private lives and they might not be entirely honest about their answers, the findings generated by this design may not be trustworthy (Fraenkel & Wallen, 2000). Fraenkel and Wallen further stated that surveys need participants who can express themselves well and occasionally write down their ideas.

Notwithstanding these difficulties and drawbacks, the researcher decided that the descriptive survey design was the most appropriate for this study since it did not manipulate any variables and only sought to characterise the views and opinions of accounting faculty and students regarding the PVEA component of accounting curricula at public tertiary institutions. Additionally, because there were so many respondents, the descriptive survey was judged appropriate for this investigation. Additionally, the respondents were literate and capable of comprehending and responding to the questionnaire's contents.

Population

There are eight public universities and 10 technical universities (in all, 18 universities) that provide accounting education in Ghana (GTEC, 2022). The study focused on two traditional public universities and three technical universities for the 2024-2025 academic year. The total population of the study was all accounting faculty ($n = 98$) and final year undergraduate accounting students ($n = 989$). Although some private universities are autonomous, their curriculum development has been shaped and influenced by public universities. Therefore, this study focused on public universities with longstanding accreditations due to their established reputation and stability in maintaining high academic standards.

These universities have a proven track record of delivering quality education, ensuring rigorous curriculum development, and upholding strong ethical standards. By focusing on these educational institutions, the research seeks to gain insights from settings where instructors are more inclined to continuously cultivate and promote professional ethics and standards for their learners. This emphasis guarantees that the results are derived from educational

environments with a solid and trustworthy track record of academic success. Since final-year students had one and a half months left (at the time of the study) to finish the programme, they had received more teaching in the accounting curriculum than first- to third-year students, which is why they got chosen as the subjects of research. As such, these final-year students were in a better position to report whether the curriculum had exposed them to professional values, ethics, and attitudes. Table 2 presents the population distribution of the accounting faculty and their students.

Table 2: Population Distribution of Accounting Faculty and Students

Name of Tertiary Institution	Faculty		Students	
	Males N (%)	Female s N (%)	Males N (%)	Females N (%)
Public University A	24 (92.3)	2 (7.7)	234 (68.4)	108 (31.6)
Public University B	21 (91.3)	2 (8.7)	175 (67.3)	85 (32.7)
Public Technical University A	21 (100)	0 (0)	129 (61.4)	81 (38.6)
Public Technical University B	20 (100)	0 (0)	71 (59.7)	48 (40.3)
Public Technical University C	8 (100)	0 (0)	39 (67.2)	19 (32.8)
Total	94 (95.9)	4 (4.1)	648 (65.9)	41 (34.1)

Source: Field Data (2024)

Sample and Sampling Procedures

In all, 98 accounting faculty were involved in the study and 350 final year accounting students were selected from five universities. To obtain the required sample, first 30% of the target 18 public tertiary universities which offer accounting programmes (GTEC, 2022) was selected; this yielded five public tertiary universities. This aligns with Cohen, Manion, and Morrison (2018), who recommend selecting 20% to 30% of the population for institutional level representativeness in educational research. After, a

proportionate sample was determined both for the public traditional and technical universities. Hence, two traditional public universities and three technical universities were selected from the public tertiary universities.

Simple random sampling, particularly the lottery technique, was used to choose the five universities for the study. A different sample frame was created for traditional and technical universities. In each case, the names of the institutions were written on pieces of paper and placed in a box, which was shaken forcefully to guarantee randomness. Then, from the box, the name of the university that was taken was recorded. Once the name had been recorded, the paper was refolded and replaced in the box. The same process was carried out until the required number of universities was obtained. This approach was selected since it is a trustworthy way to gather data in which each individual in a population is selected at random, just by chance. Each person has an equal chance of getting selected for a sample. Therefore, the goal was to prevent bias in the universities chosen for the study.

All 98 accounting faculty members participated in the study using the census approach. The very small number of accounting faculty members led to the use of the census approach, which made it possible to access all of them. Indeed, this is in line with the submission of Gay and Airasian (as cited in Leedy & Ormrod, 2005) that there is the need to study the entire population if only it is small and accessible. Since the census approach provided accurate and dependable data for the study, it was considered suitable and helped to prevent sampling mistakes by providing an accurate representation of the general population (Kothari, 2004).

In the selection of the 350 final year accounting students, the sample determination table proposed by Adam's (2020) was followed. Adams states that at a 95% confidence level, with $t = 1.96$ and a margin of error of .03, a population of 900 and 1000 should use a minimum representative sample size of 206 and 211, respectively. Although the entire accounting student population of 989 is not represented on the sampling table, it is recommended to select the next sample estimate of 211. 211 responders were thus selected as the study's sample size. It should be highlighted that the minimum sample size required for representation is 211. Therefore, representation will suffer, and external validity will be reduced if a respondent does not take part in the study.

The students were sampled for the study using a variety of sampling procedures. Based on each tertiary institution's unique population representation to the study's total population, the samples were distributed among the five using the proportional random sampling approach. For example, in terms of Public University A, the total population of 342 was expressed as a ratio of the total study's population of 989 based on the total sample of 350, which yielded a sample of 121. The same procedure was followed for the rest of the universities. Next was the determination of the sample based on sex in each university through the stratified proportionate sampling technique. Hence, the percentage representation of sex in each tertiary university was expressed on the sample size determined for the university. For example, Public University A had a male accounting students' representation of 68.4% and this percentage of the male sample size of the university sample (121) gave a male sample of 83. Again, the same procedure was followed for the rest of the universities.

Finally, the systematic sampling technique was used to select the sample units. In determining the required sampling interval, the total population in each university was divided by the required sample in the university (Singh, & Masuku, 2014). Thus, the sampling interval was determined through division of the population (989) by the sample size that was needed (350), yielding a sampling interval of 3. Thereafter, separate sampling frame was drawn for male and female students. In each case, the names of all the students were alphabetically listed and numbered in an orderly manner. Finally, every 3rd member from the population list was selected after randomly determining a starting point at 1 on the list until the desired sample size was reached. Table 3 presents the distribution of the sample across the five tertiary universities.

Table 3: Sample Distribution of Accounting Faculty and Final Year Students

Name of Tertiary Institution	Faculty		Students	
	Males	Female	Males	Females
	N (%)	s N (%)	N (%)	N (%)
Public University A	24 (92.3)	2 (7.7)	85 (68.4)	40 (31.6)
Public University B	21 (91.3)	2 (8.7)	64 (67.3)	31 (32.7)
Public Technical University A	21 (100)	0 (0)	45 (62)	28 (38)
Public Technical University B	20 (100)	0 (0)	22 (60.6)	14 (39.4)
Public Technical University C	8 (100)	0 (0)	14 (67.2)	7 (32.8)
Total	94 (96.5)	4 (4.1)	230 (65.7)	120 (34.3)

Note: Accounting Faculty was based on census

Source: Fieldwork (2024)

Data Collection Instruments

Two data collection instruments were used for the inquiry. The primary data was gathered using an "Ethical Knowledge Questionnaire for Lecturers"

(LEK-Q, Appendix A) and the "Students' Perception of Ethics Instruction" (Appendix B, SPEI-Q). The "Ethics Content Document Guide" (EC-DG, Appendix C) was utilised to gather secondary data from the course outlines.

Lecturers' Ethical knowledge Questionnaire (LEK-Q)

The LEK-Q was developed to gather data on lecturers' religiosity and ethical knowledge. Section 'A' of the LEK-Q contained sex, age, and religious orientation of the accounting faculty. Section 'B' contained 10 items which sought information on accounting faculty's religiosity. The items in section "B" were derived from the Religious Commitment Inventory-10 (RCI-10) developed by Worthington Jr. et al. (2003). Although some predictive, concurrent, and concept validity has been demonstrated by single-item measures, their limitations necessitate the development of improved measures, which is what most religious assessments have done (Spilka et al., 2003). The RCI-10 had a significant impact on the 62-item (Sandage, 1999), 20-item (McCullough & Worthington, 1995), 17-item (RCI-17; Mc-Cullough et al., 1997), and 5-point Likert-type scale, which went from "strongly disagree" (SD) to "strongly agree" (SA). The RCI-10 aims to condense, improve, and supply sufficient psychometric information to justify its application in studies. Time would be saved in research methods if the scale were shortened while still providing excellent psychometric support. The RCI-10 showed a good level of internal consistency ($\alpha = .93$).

Section 'C' sought information on the ethical knowledge of the accounting faculty. Conroy et al. (2010) developed a survey instrument to gather information on the accounting faculty's ethical expertise, which served as the basis for the items in this section. Conroy et al. also made extensive use

of pre-existing tools developed by other researchers (e.g., Clark, 1966; Fritzsche & Becker, 1982; Harris, 1991; Longenecker et al., 1989). By doing this, Conroy et al. were able to use an ethical measuring tool that focused on different business and accounting scenarios and improve the dependability of their findings. For their 2010 survey, Conroy et al. discovered a Cronbach alpha of 0.883, which is high enough to confirm the instrument's validity (Cortina, 1993). A 5-point Likert-type scale, where 1 denotes a condition that is never acceptable and 5 denotes a situation that is always acceptable, was used to measure reactions to morally challenging scenarios in this study. Brief description of the vignettes is as follows.

1. A high-paid CEO overstates personal expenditures.
2. The founder of the business understates earnings in cash for taxes.
3. The Comptroller hides bad news by legal means.
4. By pledging its shares, the company assists in obtaining a bank loan.
5. In order to improve appearances, management delays accounting adjustments.
6. Expensive real estate purchases are made possible by nonrecourse loans.
7. The manager surpasses pollution limitations in order to enhance revenues.
8. Under intense pressure, the stockbroker suggests bad stocks.
9. In order to obtain a lucrative contract, the company pays a bribe.
10. The auditor trades personal stocks using business resources.
11. To get trade secrets, the CEO employs employees from a rival company.
12. To guarantee profits, contractors agree on bids.
13. The president keeps clients by giving them expensive presents.

14. Use insider information to profit from stock purchases.
15. A buddy is promoted by the manager instead of a more competent applicant.
16. An engineer conceals a safety flaw in the product.
17. Biases led to the selection of a male applicant over a female.
18. An outdated product that is advertised as "new and improved."
19. To save money on cleaning, a mining company finances skewed studies.
20. The founder of the company takes free, illicit software.
21. A salesperson sells vehicles through unscrupulous means.
22. The business stays within the law and foregoes upgrading its equipment.
23. In response to corporate pressure, the editor deletes a critical story.
24. To improve its reputation and save taxes, the company donates its old inventory.
25. The buyer suggests that a gift could influence the choice of provider.
26. A salesperson purchases a present without the company's consent in order to close a deal.
27. In order to give to charity, the board lowers revenues.
28. The business offers a baby carrier that poses a small safety risk.
29. Despite disturbances, plants are placed close to homes to save money.
30. The auditor prepares personal family taxes using work software.

For many years, the Defining Issues Test or the Moral Judgement Interview have been the standard methods used in research projects where moral or ethical actions need to be measured (Bebeau, 2002; Colby, & Kohlberg, 2011; King et al., 2002). These tools, which evaluate moral actions like the one this study aims to examine, were created based on Kohlberg's ideas of cognitive

development (Kohlberg, 1984). However, for a variety of reasons, the current study concluded that Conroy et al.'s multiple vignettes were more appropriate than the Moral Judgement Interview and the Defining Issues Test.

For example, the survey instrument used by Conroy et al. allowed the researcher to choose ethically sensitive topics that are frequently encountered in accounting in particular (such as accounting tricks to conceal shameful facts, understate taxable revenue, transfer resource to off balance sheets entity, etc.) and business in general (such as pressure sales, questionable profit-maximizing behaviour, corrupt behaviour, gender discrimination, etc.). Moreover, Moral Judgement Interview instrument's interview procedure is excessively drawn out and produces limited sample sizes (Conroy et al., 2010). Additionally, the coverage of both instruments is limited to a small number of cases. Again, neither method is appropriate for detailed analysis of data on demographics. However, by modifying the Conroy et al. survey instrument, it is possible to measure a moral attitude that is more focused on business and accounting and to do more thorough demographic research by distributing surveys to much larger and more diverse groups of people.

Students' Perception of Ethics Instruction Questionnaire (SPEI-Q)

The SPEI-Q was a self-structured instrument guided by the International Education Standard 4 (IES 4) and the RCI-10. Section "A" contained three (3) items which elicited the background information of the accounting students: sex, age, and religious orientation. Section "B" contained 10 items which sought information on accounting students' religiosity. The items in the section were adapted from the RCI-10 by Worthington Jr. et al. (2003). Section "C" was on a 5-point Likert-type scale ranging from "Never" to "Always" and

sought input on accounting faculty's use of the various participatory practices indicated by the IES 4 that can boost the development of PVEA in students desiring to become professional accountants.

Role-playing, discussion of selected texts and online resources, case study analysis of ethically complex business situations, discussion of disciplinary rulings and conclusions, seminars featuring speakers with corporate or professional decision-making experience, as well as the use of internet-based forums and discussion boards were its six (6) components. The IES 4 was the source of these items.

On a 5-point Likert-type scale, with " Strongly Disagree" to "Strongly Agree" as the extremes, Section "D" asked accounting students to rate their capacity to demonstrate that they have met the IES 4 learning objectives for PVEA as a result of participating in ethics education. Section "D" contained 12 items which are all reflections of the IES 4 learning objectives for students hoping to pursue careers as professional accountants in terms of professional principles, ethics, and attitudes. These learning outcomes are evidence of competence in three (3) key areas (i.e., professional skepticism and judgment, ethical principles and commitment to the public interest) in the development of PVEA (IAESB, 2019). These learning outcomes include the ability to:

1. analyse financial facts critically, using insight and questioning to get a better understanding.
2. consider many choices in order to make well-informed conclusions based on extensive study.
3. explain the fundamental concepts and meaning of ethics.

4. evaluate the advantages and disadvantages of principle- and rule-based ethical frameworks.
5. recognise moral quandaries and decide when ethical standards should be applied.
6. evaluate alternative ethical methods and their consequences in decision-making.
7. resolve ethical quandaries by making informed judgements based on key ethical principles.
8. maintain professional standards by following appropriate ethical principles.
9. describe the function of ethics in the workplace and how it relates to social responsibility.
10. investigate the relationships between ethics, commerce, and government.
11. examine the link between ethics and law, with an emphasis on regulations and public welfare.
12. understand how unethical behaviour affects the profession, the public, and people.

The questionnaire was chosen for the data collection due to its numerous advantages. For example, questionnaires are widely used for collection of data in educational research since it is very effective for securing factual information about practices or enquiring into opinions (Bartram, 2019). Also, the use of the questionnaire placed less pressure on the respondents for immediate response. Respondents were allowed to respond to the items at their leisure time. Thus, respondents were able to respond to the items at their own convenience devoid

of pressure from the researcher that is often generated by the presence of the researcher during face-to-face interviews (Frasso et al., 2018).

Moreover, the use of questionnaire made it easily possible for the researcher to test the reliability and validity of the instrument. It also helped the researcher to collect data from respondents who could be introverted and may hold back from giving their true opinion in a face-face-face interview. Questionnaires thus helped the researcher to obtain objective responses because of its anonymity (Brace, 2018). Furthermore, it also permitted group administration of the instrument. Hence, the researcher was able to administer the instruments to many respondents at the same time through the help of some research assistants.

The use of questionnaires, however, come with some challenges. First, it was difficult to tell how truthful the respondents were in responding to the items in the questionnaire. Also, some of the respondents who decided on instant response regularly left out many items and had to be alerted to respond to those items. The researcher therefore had to take time to scrutinise all submitted questionnaires for items that had been left unattended to. This turns out to be undeniably challenging considering the large number of respondents involved in the study.

Ethics Content Document Guide (EC-DG)

To determine the extent to which tertiary institutions' accounting curricula approximate the IES 4 ethical standards, the Ethics Content Document Guide [EC-DG] (Appendix C) was used to collect secondary data on the coverage of ethical issues in the accounting curricula from course outlines. The EC-DG has ten items. These elements represent the learning outcomes for

developing professional values, ethics, and attitudes. In the section on PVEA (para.16), IES 4 (IAESB, 2019) stipulates that at the minimum, all accounting programmes should include the following topics:

1. The ethics nature
2. Principles-Based and Rules-based Ethical Approaches in Comparison: Differences, Benefits, and Limitations.
3. Adherence to the core ethical values, including safeguarding confidentiality, demonstrating a dedication to professional expertise and diligence, upholding integrity, maintaining objectivity, and exhibiting professional conduct.
4. Conducting oneself in a professional manner and adhering to technical specifications.
5. Ideas encompassing skepticism, societal anticipations, autonomy, and responsibility.
6. The function of ethics in a professional context and how it relates to societal responsibility.
7. Interplay between legal principles and ethical considerations, particularly in the context of laws, regulations, and the welfare of the public intersect.
8. The detrimental consequences of unethical conduct on an individual's life, professional trajectory, and the broader community.
9. The connection between ethical principles in business and effective governance.
10. Examining ethical issues in the duties of individual qualified accountants: investigating ethical dilemmas, conflicts of interest,

conflict resolution techniques, whistleblowing, and the harm that unethical behaviour causes to the individual, the accounting industry, and society as a whole.

Pre-Testing of Data Collection Instruments

As a precursor to the main study, a pre-testing of the instruments was conducted. A pre-test is a smaller-scale version of your data collection process, often used to test the survey or questionnaire itself. It focuses on identifying issues with the instrument, such as unclear questions, ambiguous wording, or technical problems. The aim is to refine the instrument to ensure it functions well during the actual data collection phase. Typically, a pre-test involves a small number of participants who are similar to the target population. A pre-test is a smaller-scale version of your data collection process, often used to test the survey or questionnaire itself. It focuses on identifying issues with the instrument, such as unclear questions, ambiguous wording, or technical problems. The aim is to refine the instrument to ensure it functions well during the actual data collection phase. Typically, a pre-test involves a small number of participants who are similar to the target population (Baker 1994; Arain et al., 2010).

Literature (e.g., Attia et al., 2004; Baker, 1998; Lazarowitz et al., 2006) seem to suggest that there is no hard and fast rule about the number of sample to take in a pre-test. While Baker (1994) recommends a sample size to be around 10% to 20% of the larger sample size for the main study, Connelly (2008) suggests 10%. Cooper and saunder (2016) also suggest a sample between 25-100 subjects. On that account, the data collection instruments were pre-tested among 20 accounting faculty members and 49 accounting students from the

University for Development Studies, Takoradi Technical University and Koforidua Technical University. The respondents of the pre-test were reminded to fully respond to all the items and were asked to provide feedback to identify ambiguities and difficult questions. The filling of the questionnaire took between 20 – 30 minutes.

The main reason for the pre-testing was to determine whether there was any need for re-wording or re-scaling questions that were not answered as expected. Therefore, the purpose of the pre-testing was to ensure that the instruments were reliable and legitimate. Additionally, it assisted the researcher in determining if the vignettes in the LEK-Q needed to be shortened or revised. Following the pre-test, a few adjustments were made after consulting the supervisors. A few words were changed. Following the pre-test, the final instruments (Appendices A and B) for the current study were created.

Test of Validity and Reliability

In quantitative research, the ideas of validity and reliability serve as quality markers. The degree to which a measuring technique, test, instrument, or observation yields consistent findings after several attempts is known as reliability (Johnson & Christensen, 2019; Mugenda & Mugenda, 2003). The LEK-Q and SPEI-Q underwent validity and reliability testing. As quality indicators in research, this was done to make sure the instruments collected reliable data (Sim & Wright, 2000). Cronbach's Alpha was calculated to validate the LEK-Q's reliability coefficient. As suggested by Bryman and Cramer (2009), the internal reliability of the instrument was estimated using Cronbach's alpha. The alpha coefficient should, as a general "rule of thumb," be higher than .7 (Field, 2009; Fraenkel & Wallen, 2010; Pallant, 2010) to ensure a very

strong internal consistency. Table 4 and 5 present the reliability analysis for both the pilot test and the actual data of the two instruments.

Table 4: LEK-Q Reliability Coefficient

Factors	Cronbach Alpha	
	Pilot	Actual
Religiosity	.937	.929
Ethical knowledge of Accounting Faculty	.921	.929
Cronbach's Alpha LEK-Q	.947	.947

Source: Fieldwork (2024)

Cronbach's alpha for the aggregate faculty pilot test revealed that the LEK-Q questionnaire demonstrated satisfactory reliability ($\alpha = .947$). This number fell between .921 and .937. The instrument's overall Cronbach alpha was deemed acceptable ($\alpha = .947$) regarding the faculty's actual data.

Table 5: SPEI-Q Reliability Coefficient

Factors	Alpha	
	Pilot	Actual
Religiosity	.934	.925
Students Perception of Ethics Instruction	.890	.952
Cronbach's Alpha SPE-Q	.919	.752

Source: Fieldwork (2024)

For the students' pilot test, reliability of the questionnaire (LEK-Q) was sufficient with a grand Cronbach's alpha of $\alpha = .919$. The range of this number was .890 to .934. Also, the overall Cronbach's alpha of the instrument ($\alpha = .752$) meaning its trustworthiness regarding the students' actual data. This figure also differed between .925 and .952. Notwithstanding, apparent dependability is not a guarantee of validity. According to Surucu and Maslakci (2020), a trustworthy test is only an approximation of behaviour or quality. As advised by Surucu and

Maslakci (2020), the researcher thus examined the measurement instrument's validity and reliability. According to Muijs (2011), Robinson (2002), and Anastasi & Urbina (1997), validity is the extent to which a test or measuring device measures what it claims to measure or how well it performs its intended purpose. Various forms of validity have been proposed in the literature to assess the reliability of measuring instruments (Mohajan, 2017).

Accordingly, validity was viewed from the face, content, and construct perspective in this study. A considerable amount of literature (e.g., Carnie, 2021; McGregor, 2017; Schultz & Whitney, 2005) has noted that researchers may seek either experts or lay people to review the instrument for grammar, syntax, organisation, appropriateness, and confirmation that it appears to flow logically. This presupposes that the face validity can be determined by both experts and any other persons including teachers, students, and other stakeholders. Therefore, to guarantee the face validity of the SPEI-Q and LEK-Q, they were presented to some selected principal research assistants and doctoral students of the University of Cape Coast for their opinion as to whether or not the instrument was measuring what it supposed to measure.

While it was clearly of some value to have the instruments appeared to be valid, Trochim (2001) is of the view that face validity is a subjective assessment and hence, it is the weakest form of validity. In view of this, the face validity alone was considered insufficient for establishing that the instruments were measuring what they claimed to measure. Hence, the need for content validity as well. Content validity is indicated if the items in the instrument sample the complete range of the attribute under study or covers the domains or items that it purports to cover (Cohen et al., 2007). Unlike face validity, content

validity is typically estimated by subject matter experts (Schultz & Whitney, 2005). Therefore, to ensure content validity, the instruments were presented to the study's supervisors (who happen to be subject matter experts) who reviewed the potential scale items and validated that they were appropriate indicators of the construct. Items that the supervisors identified as being inadequate or flawed in any other way were revised before it was administered. This helped to improve the quality of the items in the instrument.

Finally, construct validity was tested. Construct validity is the extent to which an instrument measures the trait or theoretical construct it claims to measure (Strauss & Smith, 2009; Wong et al., 2012; Anderson & Sellbom, 2015). To explore the dimensions of the items measuring students' religiosity, an exploratory factor analysis was conducted. Table 6 shows the total variance explained in students' religiosity.

Table 6: Total Variance Explained in Students' Religiosity

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.009	60.093	60.093	6.009	60.093	60.093
2	.627	6.266	66.359			
3	.569	5.688	72.048			

Source: Fieldwork (2024)

Extraction Method: Principal Component Analysis.

Note: KMO= .956; Bartlett's Test of Sphericity =1746.194; df=45; $p < .001$

The KMO value (.956) and Bartlett test results (Approximate χ^2 (df = 45) = 1746.194, $p < .001$) show that the test was valid and significant. Only one factor which represents 60.09% of the variance was extracted. The loadings were rotated by Varimax method. Table 7 presents the item loadings.

Table 7: Component Matrix^a for Students' Religiosity

	Component 1
I base my whole outlook on life on my religious convictions.	.792
I work hard to deepen my understanding of my faith.	.847
I think it is necessary to have time to think and meditate on religion in solitude.	.769
My entire existence is influenced by my religious convictions.	.781
Since religion provides answers to many of my issues regarding the meaning of life, it holds particular significance for me.	.765
I read religious books and publications a lot.	.770
Working for my religious organisation is something I appreciate.	.782
I like hanging out with people that share my beliefs.	.820
I keep up with my local religious community and have some say in its choices.	.748
My religious organisation receives financial support from me.	.667

Source: Fieldwork (2024)

It can be observed in Table 7 that all the items exceeded the cut-off point of .50 for items loading (Fabrigar et al., 1999; Gie Yong, 2013). The minimum item loading was .667 and the maximum item loading .847. There is, therefore, enough evidence that construct validity has been obtained. Again, students' perception of accounting curricula in addressing their professional ethical needs was examined for construct validity through exploratory factor analysis on the dimensions of the items measuring it. Table 8 depicts the total variation explained in students' perceptions of accounting in meeting their professional ethical demands.

Table 8: Total Variance Explained in Students' Perception of Accounting curricula in addressing their professional ethical needs

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of	Cumulative	Total	% of	Cumulative
		Variance	%		Variance	%
1	7.900	65.833	65.833	7.900	65.833	65.833

Table 8 Continued

2	.780	6.499	72.332
3	.467	3.893	76.225
4	.422	3.513	79.738
5	.399	3.322	83.060
6	.365	3.039	86.099
7	.343	2.856	88.955
8	.308	2.566	91.522
9	.294	2.450	93.972
10	.269	2.244	96.216
11	.252	2.098	98.314
12	.202	1.686	100.000

Source: Fieldwork (2024)

Extraction Method: Principal Component Analysis.

Note: KMO= .962; Bartlett's Test of Sphericity =2860.141; df=45; $p < .001$

The KMO value (.962) and Bartlett test results (Approximate χ^2 [df = 66] = 2860.141, $p < .001$) show that the test was valid and significant. Only one factor which represents 65.83% of the variance was extracted. The loadings were rotated by Varimax method. Table 9 presents the item loadings.

Table 9: Component Matrix^a for Students' Perception

	Component 1
By asking insightful questions and applying a critical thinking technique, I am able to assess financial data and other relevant information.	.819
I possess the capability to discern and assess feasible options, enabling me to make well-informed decisions after thoroughly considering all pertinent information.	.825
I am able to explain what ethics are all about.	.776
I am able to examine both the benefits and drawbacks of principle-based and rule-based ethical systems.	.758
I am capable of noticing moral dilemmas and figuring out when ethical norms should be followed.	.860
I have the capacity for analysing various approaches/courses of action while also considering the ethical consequences associated with each of them.	.781

Table 9 Continued

By abiding by fundamental ethical principles including confidentiality, impartiality, integrity, professional competence and duty care, and professional behaviour, I am able to evaluate ethical quandaries and make well-informed decisions.	.804
I can maintain professional behaviour and uphold standards by applying relevant ethical principles.	.830
I am able to explain the function of ethics in the workplace and how the idea of social responsibility is related to it.	.801
I can describe how ethics, trade and commerce, and good governance are related..	.852
I have the analytical skills to look at the dynamic interaction between ethics and the law, with an emphasis on how laws, regulations, and public welfare function together.	.810
I am able to determine how unethical behaviour affects the profession, general public, and the individual in question.	.815

Source: Fieldwork (2024)

From Table 9, It can be observed that all the items exceeded the cut-off point of .50 for items loading. The minimum item loading was .758 and the maximum item loading .860. Based on the KMO, Bartlett test, and item loadings, construct validity is attained. To explore the dimensions of the items measuring faculty's religiosity, an exploratory factor analysis was conducted. Table 10 shows the total variance explained in faculty's religiosity.

Table 10: Total Variance Explain in Faculty's Religiosity

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.186	61.855	61.855	6.186	61.855	61.855
2	.887	8.866	70.722			
3	.588	5.881	76.603			
4	.551	5.506	82.109			
5	.452	4.515	86.624			
6	.395	3.948	90.572			
7	.368	3.681	94.253			
8	.227	2.269	96.522			
9	.182	1.824	98.346			
10	.165	1.654	100.000			

Source: Fieldwork (2024)

Extraction Method: Principal Component Analysis.

Note: KMO= .901; Bartlett's Test of Sphericity =455.380; df=45; $p < .001$

The KMO value (.901) and Bartlett test results (Approximate χ^2 (df = 45) = 455.380, $p < .001$) show that the test was valid and significant. Only one factor which represents 61.86% of the variance was extracted. The loadings were rotated by Varimax method. Table 11 presents the item loadings.

Table 11: Component Matrix^a for Faculty's Religiosity

	Component 1
I base my whole outlook on life on my religious convictions.	.764
I work hard to deepen my understanding of my faith.	.842
I think it is necessary to have time to think and meditate on religion in solitude.	.710
My entire existence is influenced by my religious convictions.	.817
Since religion provides answers to many of my issues regarding the meaning of life, it holds particular significance for me.	.820
I read religious books and publications a lot.	.781
Working for my religious organisation is something I appreciate.	.762
I like hanging out with people that share my beliefs.	.835
I keep up with my local religious community and have some say in its choices.	.795
My religious organisation receives financial support from me.	.726

Source: Fieldwork (2024)

It can be observed in Table 11 that all the items exceeded the cut-off point of .50 for items loading as determined by various scholars. The minimum item loading was .710 and the maximum item loading .84.

Data Collection Procedures

Between May 27, 2024 to June 29, 2024 the instruments were administered (pilot test and actual study). Prior to the study, a research proposal

was defended and approved by DOBSSE (Department of Business and Social Sciences Education) and the supervisors of this study. A letter of confirmation/Introduction (Appendix D) on proposal approval from the Head of DOBSSE was obtained prior to data collection which allowed the researcher to apply for ethical clearance from the UCC Institutional Review Board(IRB). Consequently, an ethical clearance letter was obtained by the researcher (IRB of UCC, Appendix E). Ethical clearance and introductory letters were then submitted to the various relevant Heads of Departments for authorisation to undertake the research. This permission was requested for the purpose of enabling cooperation and establishing a rapport between the researcher and the study respondents.

Also, the researcher officially requested for the programme documents from the Heads of the relevant institutions. Unfortunately, this request was not successful. The researcher had to rely on course outlines of the various accounting related courses from the various accounting faculty concerned. To mutually agree on the appropriate time for administering the instruments, the researcher had a discussion with individual faculty members. The instruments were administered to accounting faculty members in their offices, ensuring convenience and privacy. For students, data collection occurred in lecture theatres during scheduled class times, minimizing disruption to their academic schedules. In addition to enhancing the validity and reliability of the study findings, these protocols sought to collect trustworthy data while protecting the privacy of respondents. Respondents were told of the study's goal and asked for their agreement to participate during the questionnaire administration process. Respondents received assurances of secrecy and anonymity in relation to any

information they submitted. Every respondent received assurances that the information they provided would only be used for academic purposes. Additionally, respondents were informed that their involvement in the study was completely voluntary and that they might discontinue participation at any moment without facing any repercussions.

The questionnaires were distributed to 98 accounting faculties and 350 students personally by the researcher. All the items on the questionnaires were explained to respondents. It was agreed between the researcher and the respondents that one (1) week was to be used to fill in the questionnaires. Notwithstanding, some respondents offered to complete them instantly. The researcher therefore had to wait for approximately an hour in such cases. This was as result of the fact that some respondents left some of the items unanswered and had to be prompted to go back and respond to those items. Others also asked the researcher to come back in a few days for the questionnaire and added that the questionnaires could be misplaced should the researcher fail to come on time for them. The researcher had no choice but to adhere to the demands of the respondents.

Moreover, upon the expiration of the agreed time (1 week) for the questionnaires to be filled, the researcher went back to retrieve the administered questionnaires. Quite the majority of the respondents had completely responded to all the items in the questionnaire. Few of the respondents who returned uncompleted questionnaires were prompted to respond to the remaining items. Unfortunately, some of the accounting faculty and students lost their surveys and the researchers had to replace them. This caused a delay in the process of gathering data, and the researcher had to bear with greater than expected

financial burden. A follow-up visits by the researcher allowed the collection of a second set of questionnaires from the respondents which overall accounted for approximately 70.4% (n= 69) for the faculty and 87.7% (n = 307) for the students. The details are shown in Table 12.

Table 12: Questionnaire Return Rate among Respondents

Name of Tertiary Institution	Administered		Retrieved	
	Faculty	Students	Faculty	Students
	N	N	N (%)	N (%)
Public University A	26	125	15(57.7)	106 (84.8)
Public University B	23	100	16 (69.6)	81 (81)
Public Technical University A	21	77	17 (81)	66 (85.7)
Public Technical University B	20	36	16 (80)	33 (91.7)
Public Technical University C	8	26	5 (62.5)	21 (80.8)
Total	98	350	69 (70.4)	307 (87.7)

Source: Field data (2024)

Ethical considerations

When conducting fieldwork, researchers should follow certain ethical guidelines. Ritchie and Lewis (2003) advise that participants' names be kept private to prevent humiliation from research data disclosure and that informed permission be acquired when required. Additionally, they encourage researchers to treat participants with dignity, schedule interviews at appropriate times, and also sure that the results are presented honestly. Participants' informed permission will guarantee that they are taking part voluntarily and that the investigator will not take advantage of them throughout the study (Brear, 2018). According to Yin (2009), to safeguard the participants, the researcher should carry out the study with extra care and consideration, taking into account the following factors:

1. To inform prospective participants of the study's objective and to formally solicit their participation.
2. Giving participants a clear explanation of expectations and being forthright about the data's intended use.
3. Preserving participants' right to secrecy and privacy.

The researcher complied with all the ethical guidelines developed by the University of Cape Coast regarding this study considering the recommendations made above. In order to be authorised and permitted to carry out this study, the researcher first obtained ethical clearance (Appendices D) from the University of Cape Coast's Institutional Review Board (IRB-UCC). The IRB-UCC electronic submission platform received a completed ethical clearance form. Details including the thesis title, funding source, main and co-supervisor, and major investigator were all included in the research proposal that was submitted to the IRB-UCC. A summary of the research, its significance, and the methods and processes that needed to be followed were also provided.

With the use of an introduction letter (Appendix C) provided by the researcher's department, permission was requested from the department heads of the relevant departments in order to enter the various higher education institutions. According to Wiles et al. (2008), people's rights to privacy and anonymity must be respected. As a result, the respondents received assurances that this ethical concern would be followed. Consequently, the instrument used for the survey did not ask participants for information that might lead a reader of the report to identify the sources of the data. Also, no personally identifying information, including a respondent's name, postal address, or cell phone

number, was requested by the instrument. Therefore, unless the person discloses to others that they participated, there is no way to link them to the survey.

The purpose of the study was stated to the respondents when they were approached. Respondents were informed that they could discontinue the research at any moment and would not be compensated. They were also given the assurance that the study would only be used for purposes of academia and that, should the need arise to disclose data to another party, their approval would be sought prior. The responders gave their verbal consent. The researcher, study supervisors, and assessors were the only ones with access to the data.

Related ethical considerations were followed at the stage of processing and analyzing data. Data from the LEK-Q and SPEI-Q was sorted, cleaned with no modification of responses given by respondents. Aggregates of the gathered data were examined. Using appropriate instruments, statistical analysis was carried out; the test assumptions were verified and reported. It is important to note, nonetheless, that the statistical instruments were chosen in accordance with the researcher's knowledge. Additionally, the researcher avoided all forms of plagiarism that researcher was aware of.

Data Processing and Analysis

Quantitative data was generated by the data collection instruments. Hence, the study analysed the data quantitatively. Data analysis involves extracting, organising, and deriving significance from data to answer research questions (Sivarajah et al., 2017). Before addressing the questions and hypotheses that motivated this study, quantitative data obtained using the LEK-Q and SPEI-Q were first filtered to exclude extraneous responses, and then they were cleaned for completeness. The Statistical Product for Service Solutions

(SPSS version 22) software was then used to code and process the data. The frequency, percentage, and boxplot were used to verify the data entry errors.

The Participative Approaches scale was measured using five-point Likert-type scales: 1 = Never (N), 2 = Rarely (R), 3 = Sometimes (S), 4 = Often (O), and 5 = Always (A). Students' opinions/perceptions on ethics and religiosity were also assessed using a five-point Likert scale, where 1 means strongly disagree (SD), 2 disagree (D), 3 is indifferent (IND), 4 agree (A), and 5 strongly agree (SA). The Lecturers' Ethical Knowledge Scale was then subjected to reverse coding, with 1 (never acceptable) = 5, 2 (unacceptable) = 4, 3 (indifferent) = 3, 4 (okay) = 2, and 5 (always acceptable) = 1. Multiple linear regression, mean and standard deviation, and frequency and percentages were the statistical methods used for data analysis. Every hypothesis was examined at the significance level of .05.

The demographic information gathered about the respondents was examined using frequencies and percentages. Only these statistical procedures could be utilised since all of the demographic variables included in this research were categorical (at the nominal and ordinal levels of measurement). Data gathered on Research Question One was subjected to quantitative content analysis. First, the researcher closely examined the course outlines of all accounting related courses (from level 100 to level 400) to identify key ethical issues guided by the IES 4. Finally, the identified ethical issues were transformed into quantitative data by means of frequency and percentage for each university. A percentage coverage below 50 percent indicates a low extent of coverage, 50 percent coverage indicates a moderate extent of coverage and a percentage above 50 percent indicates a high extent of coverage. Content

analysis uses a systematic procedure to evaluate or analyse documentary evidence (both printed and electronic material) and answer specific research questions (Kuckartz, & Radiker, 2023; Morgan, 2022; Riffe et al., 2023). Similar to how focus group or interview transcripts are studied, document analysis involves classifying information into themes (Bowen, 2009).

The researcher chose to conduct this quantitative analysis of content for a number of reasons. First of all, documents are "non-reactive" and steady sources of information (Bowen, 2009, p. 31). This suggests that they can withstand repeated reading and reviews without being impacted by the researcher's work. The researcher, who surely influences the reality of the circumstances, events, or individuals being investigated, is the driving force behind primary research methods like surveys, interviews, and even observation studies. However, the researcher was not involved in the interaction with the curriculum's data, and therefore there is no chance that the data will be tainted by prejudice.

Also, content analysis was used for several reasons as it can promote and reinforce research. Document analysis can be a primary form of research, or supplemental form of research to other types of data collection in many fields. Supplementary research data in the form of documents can be readily analysed as it is a relatively cheap and effective method for most forms of research. Documents can be useful in contextualising research within a subject or field, as they provide background context and wide coverage of data (Bowen 2009). In this regard, document analysis can identify questions that should be asked or settings that need to be witnessed, thus using document analysis as part of your

research can offer a means of enhancing its critical attention and thoroughness (Bowen, 2009).

In undertaking the content analysis, the researcher was, however, mindful of the concerns raised by earlier researchers (e.g., O'Leary, 2014; Bowen, 2009). Firstly, a document might not fully contain all the material needed to address one's research queries, which could result in more searching or dependence on other resources than anticipated. Thoroughly assessing and looking into the objectiveness of papers/documents and one's comprehension of their material is also crucial. Fortunately, the researcher worked with verified data from public universities, so there was no reason to doubt its reliability. Furthermore, some specific documents might not be readily available. For example, in this study, the researcher had difficulty accessing the programme documents of the selected universities and had to rely on the course outlines. Notwithstanding these concerns, the researcher knew what the method entails and had a clear process planned.

The mean and standard deviation were used to examine the data collected for Research Questions Two, Three, and Four. These research questions required the respondents' levels of ethical knowledge, usage of participative approaches and students' perception respectively. Representing these as constructs required average scores for each construct to determine their levels. This enabled the researcher to extrapolate the results. The mean was considered a suitable statistical tool because it represents the average across a distribution within a population and is the best central tendency if a variable is expressed at least as an interval or ratio level.

Statistically, the standard deviation is the best measure of dispersion when the mean is reported. Scores for standard deviations vary from 0 to 1. Values that are spread throughout a large range (i.e., respondents' responses are heterogeneous) are indicated by a score of 1.00 or higher, whereas values that are closer to the mean (i.e., respondents' responses are homogenous) are indicated by a score of less than 1.00. With mean scores of 1.00-1.79 (Never), 1.80-2.59 (Rarely), 2.60-3.39 (Sometimes), 3.40-4.19 (Often), and 4.20-5.00 (Always), the PA was a 5-point Likert-type scale. With a mean rating of Mean Interpretation of 1.00-1.79 (very low), 1.80-2.59 (low), 2.60-3.39 (moderate), 3.40-4.19 (high), and 4.20-5.00 (very high), the RLG and SP scales were examined using a five-point Likert scale.

Data collected regarding Research Question Two provided respondent characteristics, thus allowing the inferential statistics for Hypothesis One (1) to be run. Hypothesis 2 investigated how the sex, age, and religion of accounting faculty members affected their ethical knowledge. Ethical Knowledge was the dependent variable. Age, religiosity, and sex were the independent factors/variables. There were two tiers for sex, four for age, and five for religiosity. Furthermore, the demographic characteristics of the respondents were obtained from the data gathered for Research Question Four, allowing for the execution of inferential statistics for Hypothesis Two.

Research Hypothesis 2 revealed that male and female accounting students have different opinions about how well tertiary education institutions accounting curricula satisfy their ethical requirements. The dependent variable was students' perceptions. Age, religiosity, and sex were the independent factors. Sex was a 2-level factor, Age a 4-level factor, and religiosity a 5-level

factor. Summary of the analysis results for quantitative and qualitative data is shown in Table 13.

Table 13: Summary of Data Analysis

S/N	Research Questions/ Hypotheses	Instrument	Analytical Technique
RQ1	To what extent does the coverage of ethical issues in accounting curricula of tertiary institutions approximate the IES 4 PVEA?	EC-DG	frequency and percentage
RQ2	What is the level of Ethical knowledge of accounting faculty in selected tertiary institutions?	LEK-Q	Mean and Standard Deviation
RQ3	What is accounting faculty's usage frequency of the participative approaches recommended by the International Education Standards 4 that can enhance the development of PVEA?	SPEI-Q	Mean and Standard Deviation
RQ4	What is accounting students' perception of accounting curricula in addressing their professional ethical needs?	SPEI-Q	Mean and Standard Deviation

Table 13 continued

RH1	H ₀ : There is no statistically significant influence of accounting faculty's sex, age, and religiosity on their ethical knowledge.	LEK-Q	Multiple linear regression
RH2	H ₀ : There is no statistically significant influence of accounting students' sex, age, and religiosity on their perception of tertiary institutions' accounting curricula in addressing their professional ethical needs.	SPEI-Q	Multiple linear regression

Source: Fieldwork (2024)

Chapter Summary

The aim of this chapter was to present the research methods and research methodology that underpin this study. Based on this proposition, the study embraced the positivism research philosophy because it aids researchers to embrace a philosophical or methodological approach that best suits their research problem. The researcher used a descriptive-explanatory cross-sectional design under this paradigm. 307 undergraduates from the Accra Technical University, University of Cape Coast, Cape Coast Technical University, Sunyani Technical University, and the University of Education, Winneba, as well as 69 faculty members made up the study sample. Two (2) questionnaires (LEK-Q and SPEI-Q) and a document guide (EC-DG) were used to gather data. The internal consistency of the lecturers and students' surveys (both pilot-test and actual data) has a high Cronbach's Alpha. The data was gathered in

accordance with ethical requirements. The SPSS for Service Solutions (version 22) was used to process the gathered data, and multiple linear regression and descriptive statistics (frequency, percentage, mean, and standard deviation) were used for analysis. The results and their discussion are presented in the next chapter in order to resolve the research problem.



CHAPTER FOUR

RESULTS AND DISCUSSION

Overview

The study's objective was to examine the accounting curriculum's professional values, ethics, and attitudes component at Ghanaian tertiary institutions. This chapter presents the study's conclusions, interpretations, and discussion in line with the research questions and hypotheses that acted as its compass. The chapter is divided into two parts. The first section discusses the respondents' demographics. The second portion focused on the main conclusions that addressed the research questions and hypotheses that guided the investigation. The findings are based on survey information gathered from 307 accounting students and 69 accounting faculty. The results are presented and discussed in this chapter in light of the research questions and hypotheses that served as the study's compass.

Background Information of Respondents

The accounting students and faculty that were included in the study were asked for their background information. Details included their age, sex and religious affiliation. This information was included in order to give context on the backgrounds of the respondents and how these can affect their opinions on ethics in the curricula. The hypotheses were tested using the data that was collected. The collected data was analysed using percentages and frequency. The findings of respondents' background characteristics are displayed in Table 14.

Table 14: Demographic Characteristics of Respondents

Variable	Sub-scale	Faculty (n=69)		Students (n=307)	
		Freq.	%	Freq.	%
Sex	Male	67	97.1	200	65.1
	Female	2	2.9	107	34.9
Age (in years)	21-23	-	-	23	7.5
	24-26	-	-	240	78.2
	27 and Above	-	-	44	14.3
	36-45	52	75.4	-	-
	46-55	17	24.6	-	-
Religious Orientation	Christian	61	88.4	218	71.0
	Muslim	5	7.3	79	25.7
	African	-	-	5	1.6
	Traditionalist				
	Atheist/Agnostic	3	4.3	2	.7
	Judaist	-	-	2	.7
	Hindu	-	-	1	.3

Source: Fieldwork (2024)

In the examination of the sex distribution among faculty members, the study as shown in Table 14 revealed that a significant majority of the respondents (n= 67, 97.1%) were males whilst 2 (2.9%) were females. This stark gender disparity raises concerns about the representativeness of the findings, as the overrepresentation of males may skew the perspectives and experiences reflected in the study. The implication of this gender imbalance is the likelihood of potential biases in the reported level of ethical knowledge as the male accounting faculty is more likely to have an impact on the results.

Similarly, when scrutinising the sex distribution among students, the data indicated that 65.1% (n=200) were males, whilst 107 of them representing

34.9% were females. This significant gender gap among students echoes the pattern observed among faculty members. The implications of such a disparity are multifaceted, as it not only underscores the need for increased gender diversity in accounting programmes but also prompts questions about the inclusivity of ethical instruction. Exploring the nuanced perspectives of both male and female students could unravel potential differences in their ethical reasoning, shedding light on how gender influences attitudes towards ethics in accounting education.

Moving on to the age distribution of faculty, the majority were found to be within the 36-45 age bracket (n=52, 75.4%). The next group were 46-to-55-year-olds, 17 (24.6%). The mean age of the faculty was 42.96 years. This signifies a concentration of mid-career professionals in the study. This age demographic could bring a wealth of experience and perspectives to the discussions on ethics instruction. However, it also raises questions about the representation of younger and older faculty members and their potential contributions. Delving into the implications, one may consider how diverse age groups within the faculty could contribute distinct viewpoints, enriching the overall understanding of ethics instruction in accounting.

In contrast, the age distribution among students indicated a different pattern. The majority of the students (n=240, 78.2%) were in the age bracket of 24- 26 years. This was followed by 44 (14.3%) of them who were above 27 years while 23 (7.5%) of the students were in the age bracket of 21 – 23 years. The students were 25.06 years old on average. This suggests a predominantly youthful student population, bringing their unique perspectives and experiences to the table. The age divergence between faculty and students implies varying

levels of exposure to ethical instruction, potentially influencing the dynamics of knowledge transmission and reception. That finding is important because it reveals that both instructors and students have different outlooks on where ethics education in accounting programmes stands today. One would therefore expect varied levels of reasoning in terms of experience with ethics instruction in accounting programmes.

Examining religious affiliations among faculty members, the study found that 88.4% (n=61) identified as Christians, while 7.3% (n=5) were Muslims, and 4.3% (n=3) identified as atheists/agnostics. The parallel distribution among students reflects a similar pattern. For example, the majority (n=218, 71%) of the accounting students were Christians. This was followed by 79 (25.7%) of them who were Muslims. Five (1.6%) of the students were African Traditionalists, two (0.7%) were Judaist, two (0.7%) were Atheists and only one (0.3%) was a Hindu. This information underscores the potential impact of religious beliefs on ethical perspectives, as different religions may advocate distinct moral principles. The implications of this religious diversity warrant a closer examination of how individuals from various religious backgrounds interpret and apply ethical teachings in accounting. Hence, there might be differences in responses because of the experiences of the respondents. Exploring the interplay between religious beliefs and ethical attitudes can provide a nuanced understanding of the factors influencing perceptions of ethics in accounting education.

In conclusion, the detailed analysis of the demographic characteristics of both faculty and students in the study not only reveals key statistical trends but also opens avenues for a more profound exploration of their implications.

Understanding the potential biases introduced by gender, age, and religious factors allows for a better appreciation of the findings, enriching the overall discourse on ethics instruction in accounting programmes.

Religiosity

This study also presents an analysis of the results obtained from a comprehensive survey conducted to explore the influence of religious beliefs and engagement in the lives of the respondents. The table provided displays the means and standard deviations (SD) for a series of statements, each of which assesses various aspects of an individual's relationship with their religious faith and its impact on their approach to life. The study aims to shed light on the multifaceted nature of religious commitment and its implications on personal and communal dimensions. Table 15 shows the details of the results.

Table 15: Faculty and Students' Level of Religiosity

	Faculty		Students	
	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>
My entire outlook on life is based on my religious convictions.	3.61	.79	4.44	1.02
I make an effort to deepen my grasp of my faith.	3.49	.80	4.46	.90
I find it crucial to dedicate time to introspection and solitary religious contemplation.	3.36	.82	4.24	.92
My religious convictions have an impact on all I do in life.	3.49	.74	4.28	.93
I find religion particularly significant since it provides answers to a lot of my issues regarding the purpose of life.	3.58	.65	4.27	.91
I frequently read religious-related books and periodicals.	3.58	.83	4.28	.90
I like being involved in my religious organization's operations.	3.65	.80	4.31	.86
I like to get out with people that share my faith.	3.61	.71	4.34	.92
I stay up to date on my local religious community and have some say in its choices.	3.58	.81	4.22	1.00
I donate money to the organisation that I follow.	3.61	.79	4.33	.93
Mean of Means/Average Standard Deviation	3.56	.77	4.32	.93

Mean Interpretation: 1.00-1.79 (very low); 1.80-2.59 (*low*); 2.60-3.39 (*moderate*); 3.40-4.19 (*high*); 4.20-5.00 (*very high*).

Source: Fieldwork (2024).

From Table 15, the average mean score of faculty and students indicates that while faculty rate themselves high ($M=3.56$, $SD=.77$) on their level of religiosity, students tend to rate themselves very high ($M=4.32$, $SD=.93$) on various aspects of religiosity. The standard deviations for these religiosity statements are relatively low, indicating that there is relatively little variability in how faculty and students responded to these items. This suggests that faculty and students' responses are relatively consistent and that most of them agree on the importance of religiosity in their lives. For example, both faculty ($M=3.61$, $SD=.79$) and students ($M=4.44$, $SD=1.02$) demonstrated that their entire life philosophy is based on religious ideas. This implies a substantial link between religious beliefs and students' attitudes towards life. Also, it can be observed from Table 9 that both faculty ($M=3.49$, $SD=0.80$) and students ($M=4.46$, $SD=0.90$) spend time trying to grow in understanding of their faith. This implies that there is a strong commitment to deepening one's understanding of their faith. This focus on understanding and learning about their religion may lead to a more informed ethical perception.

Similarly, both faculty ($M=3.36$, $SD=0.82$) and students ($M=4.24$, $SD=0.92$) indicated that it is important to spend periods of time in private religious thought and reflection. This result focuses on the value of personal religious reflection. The implication is that most faculty and students may have a more introspective-driven approach to religiosity, which can influence their ethical perception. Furthermore, both faculty ($M=3.49$, $SD=0.74$) and students

($M=4.28$, $SD=0.93$) believe their religious beliefs play a significant role in all aspects of their lives. Table 9 also shows that religion is important to both faculty ($M=3.58$, $SD=0.65$) and students ($M=4.27$, $SD=0.91$) as it answers many questions about the meaning of life. This suggests that many faculty and students find their faith essential in addressing existential questions. It is also interesting to note that both faculty ($M=3.58$, $SD=0.83$) and students ($M=4.28$, $SD=0.90$) often read books and magazines about their faith. The implication is that a significant portion of faculty and students actively seek knowledge about their faith through reading.

From Table 15, it also appears that both faculty ($M=3.65$, $SD=0.80$) and students ($M=4.31$, $SD=0.86$) enjoy working in the activities of their religious organisations. This result reflects the satisfaction and involvement of faculty and students in their religious community's activities. It can therefore be implied that many faculty and students derive enjoyment and fulfilment from participating in religious activities, and the low standard deviation indicates a general consensus. In addition, both faculty ($M=3.61$, $SD=0.71$) and students ($M=4.34$, $SD=0.92$) enjoy spending time with others of their religious affiliation.

It can also be observed that both faculty ($M=3.58$, $SD=0.81$) and students ($M=4.22$, $SD=1.00$) stay informed of the local religious communities and have some influence in their decisions. This indicates a significant level of awareness among students and faculty about the local religious group's activities. Their ethical perception may be influenced by the sense of community and belonging they derive from their religious involvement. Not only are faculty and students informed about the activities of their local religious

groups, but both faculty ($M=3.61$, $SD=0.79$) and students ($M=4.33$, $SD=0.93$) also make financial contributions. This finding suggests that many educators and students are financially supportive of and deeply dedicated to the work of their religious groups.

Taking these results together, the results suggest that the surveyed faculty and students generally have a strong connection to their religious beliefs and are actively engaged in various religious activities. The variation in responses, as indicated by standard deviations, suggests that while there is a consensus on the importance of religiosity, there is also some diversity in the strength of these beliefs and practices. In terms of ethical perception, these strong religious affiliations and activities may likely influence the faculties' and students' ethical values and decisions, promoting a more morally grounded approach to life. However, the degree to which religiosity affects ethical perception may vary among individuals, and further research would be needed to explore this relationship in more depth.

Main Results and Discussion

In this part, the main findings are presented and discussed in light of the study questions and hypotheses that served as the study's compass. Four (4) questions and two (2) research hypotheses served as the study's compass.

The extent to which accounting curricula cover ethical issues

Research Question One: *To what extent does the coverage of ethical issues in accounting curricula of tertiary institutions approximate the IES 4 PVEA?*

This research question aims to investigate how well the ethical criteria of the IES 4 are approximated by the ethical topics included in tertiary accounting curricula. Secondary data on the discussion of moral dilemmas in

accounting courses was gathered from the various course outlines. The data gathered was subjected to quantitative content analysis by means of frequency and percentage. A percentage coverage below 50 percent indicates a low extent of coverage, 50 percent coverage indicates a moderate extent of coverage and a percentage above 50 percent implies a high extent of coverage. Table 16 presents the results.

Table 16: Minimum Ethics Topics Covered in Accounting Programmes

S/N	Topic	Public University A	Public University B	Public Technical University A	Public Technical University R	Public Technical University C
1	The ethics nature	Yes	Yes	Yes	Yes	Yes
2	Principles-Based and Rules-based Ethical Approaches in Comparison: Differences, Benefits, and Limitations	No	No	No	No	No
3	Adherence to the core ethical values, including safeguarding confidentiality, demonstrating a dedication to professional expertise and diligence, upholding integrity, maintaining objectivity, and exhibiting professional conduct	Yes	Yes	Yes	Yes	Yes
4	Conducting oneself in a professional manner and adhering to technical specifications	Yes	Yes	Yes	Yes	Yes
5	Ideas encompassing skepticism, societal anticipations, autonomy, and responsibility	Yes	Yes	Yes	No	Yes
6	The function of ethics in a professional context and how it relates to societal responsibility	No	No	No	No	No

Table 16 continued

7	Interplay between legal principles and ethical considerations, particularly in the context of laws, regulations, and the welfare of the public intersect	Yes	Yes	Yes	Yes	Yes
8	The detrimental consequences of unethical conduct on an individual's life, professional trajectory, and the broader community	Yes	No	Yes	Yes	Yes
9	The connection between ethical principles in business and effective/good governance	Yes	No	Yes	No	No
10	Examining ethical issues in the duties of individual professional accountants, including conflicts of interest, moral conundrums, methods for resolving conflicts, whistleblowing, and the harm that unethical behaviour causes to the individual, the accounting industry, and society at large	Yes	No	Yes	No	Yes
Extent of Coverage		8(80%)	6(60%)	8(80%)	6(60%)	7(70%)

Source: IAESB (2019, IES 4, para.16) and Fieldwork (2024)

The results presented in Table 16 shed light on the alignment of accounting curricula in Ghanaian universities with International Education Standard 4 (IES 4). Evidently, the study indicates a substantial 70% conformity between the curricula of the sampled universities and IES 4 requirements. This raises intriguing questions about the remaining 30% and prompts discussions on potential areas of improvement. Delving into the specifics results in Table 16, a noteworthy aspect is the universal focus on laying the groundwork for ethical understanding. All the universities surveyed, constituting a comprehensive 100%, incorporate teachings on the nature of ethics. Similarly, an encouraging 100% of the institutions delve into the fundamental ethical

principles, encompassing vital concepts such as integrity, objectivity, commitment to professional competence, due care, confidentiality, and professional behaviour. This unanimity warrants an exploration of how these principles are integrated and reinforced across the diverse accounting curricula.

However, as the analysis progresses, subtle aspects of ethical education become apparent. Notably, 80% of the universities undertake the responsibility of educating students about the ramifications of unethical behaviour, providing insights into the consequences at the individual, professional, and societal levels. The absence of this crucial element in the remaining 20% sparks a discussion on the potential implications for graduates who lack a detailed comprehension of the real-world impact of ethical lapses. Digging deeper into the intricacies, the study unveils that only 60% of the universities cover topics such as whistleblowing, dilemmas regarding ethics and conflicts of interest along with their resolutions. This prompts considerations on whether these institutions are adequately preparing their students to navigate the complexities of ethical decision-making in professional scenarios. The implications of this gap in knowledge could be far-reaching, affecting not only the individuals involved but also the broader professional landscape.

Further, a mere 40% of the surveyed universities incorporate teachings on ethics within the realms of business and good governance. This finding invites discussions on the potential consequences of such a gap in education, potentially leaving graduates unprepared to deal with ethical conundrums in the corporate world and the larger framework of governance. Furthermore, a significant disparity is revealed as none of the colleges incorporate talks about the function of ethics in the accounting field and how it relates to the idea of

social responsibility. This calls into question whether the future crop of auditors/accountants is being sufficiently trained to handle the moral aspects of their jobs in a way that is socially acceptable. The lack of information on the distinctions between principles-based and rules-based approaches to ethics, as well as the benefits and drawbacks of each, is equally troubling. This omission in the curricula prompts discussions on the potential implications for graduates who may encounter diverse ethical frameworks in their professional journeys.

In conclusion, while the study highlights substantial alignment between Ghanaian accounting curricula and IES 4, it unveils critical areas that warrant further attention and discussions. The discussion sparked by these findings may act as a springboard for improving and adjusting accounting education, guaranteeing that learners are not only knowledgeable about moral standards but also capable of negotiating the complex ethical terrain of the accounting industry.

Discussion for Research Question One

Table 16's findings unequivocally demonstrate that none of the universities had enough instructional units to address crucial subjects such as the distinctions between a rules-based and a principles-based methods to ethics, as well as their benefits and drawbacks. This is especially crucial as it might put people in a more favourable position to make morally acceptable decisions if they understand the fundamental concepts of the many ethical perspectives. Additionally, barely any of the sample universities' courses in accounting addressed the importance of ethics in the field and in connection to the idea of social responsibility. In order to preserve a good reputation, reduce legal risks, and foster equity, trust, and transparency among all members of the business, it

is crucial that prospective accountants learn about ethics in relation to corporate social responsibility.

The overall findings of the study show that ethical issues are significantly incorporated into the accounting curriculum of Ghana's higher education institutions. This finding contrasts with prior Ghanaian studies (e.g., Nsor-Ambala & Onumah, 2015; Onumah et al., 2022; Onumah et al., 2012), that revealed a lack of ethical issues in accounting course outlines and emphasised the low ethical standards in accounting education.

In contrast to previous research, this study shows that ethical issues are often covered in Ghanaian public and technical universities' accounting courses. This implies that most university accounting department courses include a wide enough variety of subjects to support aspiring professional accountants' necessary education and growth. As a result, the empirical data in this study does not support the claims made in the previous studies that questioned the inadequate ethics covering. This seeming discrepancy in the results might be explained by a number of issues with the earlier research' methods. For example, Onumah et al. (2012) only looked at one university, the University of Ghana, while Nsor-Ambala and Onumah (2015) only looked at management accounting.

Since ethics should be a fundamental component of every course in the accounting curriculum, limiting these studies to just one course or university does not offer a thorough examination of the scope of ethics instruction in Ghanaian accounting curricula. This causes this research to unintentionally mask the whole picture of ethical integration in accounting education. Furthermore, a skewed portrayal of the larger situation may have resulted from

the prior research' limited focus on certain courses and institutions. The results of this study, which covers a number of public institutions as well as public technical universities, provide a more thorough and nuanced picture of the ethical environment in Ghanaian university accounting programmes.

In summary, the current study refutes the widely held belief that Ghanaian accounting education does not adequately address ethics. It emphasises the necessity of a comprehensive strategy in assessing ethical integration across various courses and institutions by offering a broader perspective. These findings have ramifications that go beyond the scope of this investigation, highlighting the significance of a comprehensive examination for well-informed enhancements in accounting instruction.

Ethical Knowledge of Accounting Faculty

Research Question Two: *What is the level of ethical knowledge of accounting faculty in selected tertiary institutions?*

The objective of this study was to determine the ethical knowledge of accounting faculty. The data gathered was subjected to quantitative analysis. The data were analysed using standard deviation and mean. Respondents rated on a five point scale, adopting an average rating: 1.00-1.79 (very low); 1.80-2.59 (low); 2.60-3.39 (moderate); 3.40-4.19 (high); and 4.20-5.00 (very high). Table 17 presents data regarding accounting faculties' level of ethical knowledge.

Table 17: Lecturers' Ethical Knowledge

Ethical Scenario	M	SD
An executive with a substantial income of GH¢ 100,000 per year artificially increased his expenses by GH¢ 3,000.	3.93	0.58

Table 17 Continued

A modest-sized company collected one-fourth of its total income in cash, but for taxation purposes, the owner declared only half of the cash earnings.	3.71	0.71
A comptroller opted for a legitimate financial reporting method to shield certain embarrassing financial information from public exposure.	3.80	0.72
Jones Energy, Inc. assisted in the transfer of an off-balance sheet entity's asset, allowing the company to secure a bank loan equivalent to 97% of the fair market value of the asset. The company's stock was used as collateral to ensure the loan's security.	3.86	0.77
RST Corp.'s management chose to delay essential adjustment entries until the fourth quarter of the fiscal year to present a more favorable image of the company's performance to investors. They contended that the timing of these modifications held no significance since they would be implemented prior to the release of the annual financial reports.	3.91	0.80
The management of LMN Lenders, Inc. gave a client a nonrecourse loan, and the client gave a nonrecourse loan to a third party. The third party obtained real estate worth twice the appraised value through this loan.	3.77	0.81
The company's general manager implemented a production process that surpassed environmental pollution limits in a bid to enhance profits.	3.80	0.76
A stockbroker recommended an investment in a stock that he believed was not a wise choice due to pressure from his brokerage firm.	3.77	0.91
GH¢350,000 "consulting fee" was given by a company to a foreign officer in exchange for assistance in securing a deal expected to yield GH¢ 10 million in profits.	3.87	0.82
Sarah Jenkins is a Josephs Energy Company internal auditor and a CPA, engaged in day trading on the stock market using the company's computer and internet connection.	3.81	0.97
A business president, upon learning about a rival's groundbreaking discovery that would impact his company's revenues, hired a key employee from the rival company to gain further insights.	3.83	0.92
Frustrated by the chaotic bidding procedure and fierce competition, a highway construction contractor came to an arrangement with other significant contractors to submit bids that would allow them to make decent profits.	3.88	0.87

Table 17 Continued

Despite understanding that extravagant Christmas gifts to purchasing agents could compromise their integrity, a company president continued with this strategy due to its widespread use and fear of losing clients.	4.01	0.88
A corporate director was informed that his business would be increasing dividends and splitting its equity. Armed with this knowledge, he purchased more shares and later sold them at a profit after the announcement.	3.84	0.85
Instead of selecting a more qualified individual who had fewer personal ties, a corporate executive promoted a competent manager who happened to be a close friend to the position of divisional vice president.	3.93	0.81
An engineer identified a safety risk in a product's design but chose to remain silent when the company refused to address the issue.	3.99	0.80
When faced with two equally competent candidates for a supervisor role, the employer chose the male candidate because of concerns that certain employees might be uncomfortable with a female manager.	3.88	0.80
A manufacturer changed the color of a new product as part of a marketing strategy, and while maintaining its other characteristics, it was marketed as "new and improved".	4.03	0.80
To circumvent substantial cleanup expenses, a mining company, which generated arsenic as a secondary product, enlisted the expertise of research specialists to advocate that the permissible level of arsenic in drinking water exceeded prior estimations.	3.99	0.76
Instead of buying his own software copy for GH¢ 500, the owner of a small business was gifted a complimentary copy by a business colleague.	4.03	0.79
Used car dealer Jack, under pressure to boost sales, resorted to resetting odometers and using aggressive sales tactics.	3.88	0.92
The power company decided not to upgrade the smokestack scrubber since emissions remained within permitted limits, and upgrading would result in a 10% revenue drop.	3.96	0.83
After publishing an exposé on businesses selling defective products, Shoes Inc., threatened Lester, the editor of the Daily Paper. Lester responded by taking "Shoes, Inc." out of the article.	3.97	.79
Pears Inc., a significant computer maker, donated outdated computer inventory to a nearby school district to save on taxes and enhance its reputation for social responsibility after launching a new line of PCs.	3.99	.85
Dean, a buying representative, indicated that receiving an "appropriate" gift could influence his company's supplier selection when price and other factors were equal.	3.96	.87
Grand Mean/Average Standard Deviation	3.90	.81

Source: Fieldwork (2024).

The results in Table 17 provide insights into the level of ethical knowledge of the faculty members regarding various scenarios. In the first scenario, where an executive overstated his expense account, the faculty strongly disagreed ($M = 3.93$, $SD=.58$) with the unethical behaviour, indicating a relatively high level of ethical objection. This sentiment persists in subsequent scenarios where ethical concerns are raised, showcasing a consistent pattern of disapproval among the faculty. In the case of a small business underreporting cash receipts for tax purposes, the faculty disagreed ($M = 3.71$, $SD=.71$) with the owner's actions, albeit with slightly higher variability compared to the initial scenario.

Similarly, for a comptroller concealing financial facts through legal reporting, there was disagreement ($M = 3.80$, $SD=.72$), suggesting a high level of objection. The scenario involving Jones Energy, Inc., transferring an asset to an off-balance sheet entity for debt financing is met with disagreement ($M = 3.86$, $SD=.77$), indicating a high level of ethical objection. This pattern continues in scenarios where management decisions, such as timing adjusting entries for improved investor perception, are met with disagreement ($M = 3.91$, $SD=.80$). The faculty tends to disagree ($M = 3.77$, $SD=.81$) with a loan company's nonrecourse lending arrangement, indicating a high level of ethical objection. Similarly, a general manager exceeding legal limits for environmental pollution is met with disagreement ($M = 3.80$, $SD=.76$), emphasizing a consistent pattern of ethical concerns.

In the case of a stockbroker recommending a stock under pressure, the faculty disagrees ($M = 3.77$, $SD=.91$), with a higher standard deviation

indicating more variability in opinions. The scenario involving a company paying a consulting fee for a promised contract is met with disagreement ($M = 3.87$, $SD=.82$), suggesting a high level of ethical objection. Sarah Jenkins, CPA, using company resources for personal day trading is met with disagreement ($M = 3.81$, $SD=.97$), with a higher standard deviation indicating varied opinions among the faculty. The president's attempt to gain unethical information is met with disagreement ($M = 3.83$, $SD=.92$), suggesting a high level of objection. The faculty disagree ($M = 3.88$, $SD=.87$) with a highway-building contractor's collaborative bidding approach, indicating a high level of ethical objection. However, the scenario involving a company president sending expensive Christmas gifts is strongly disagreed with ($M = 4.01$, $SD=.88$), indicating a high level of ethical objection.

In scenarios involving insider trading and promoting based on personal ties, the faculty tend to disagree ($M = 3.84$, $SD=.85$; $M = 3.93$, $SD=.81$), emphasizing a consistent pattern of objection. The engineer's decision to keep quiet about a safety hazard is met with disagreement ($M = 3.99$, $SD=.80$). The faculty disagree ($M = 3.88$, $SD=.80$) with biased hiring decisions, showcasing a high level of ethical objection. Strong disagreement ($M = 4.03$, $SD=.80$) is expressed towards deceptive marketing strategies and copyright infringement. In scenarios where employees face pressure to increase sales unethically or companies downplay environmental risks, the faculty disagree ($M = 3.88$, $SD=.92$; $M = 3.96$, $SD=.83$) with the actions, and higher standard deviations indicate varied opinions.

The scenario involving Lester potentially compromising journalistic integrity is met with disagreement ($M = 3.97$, $SD=.79$), but with a lower

standard deviation, suggesting more consensus among the faculty. The introduction of a new computer line making the existing line obsolete is met with disagreement ($M = 3.99$, $SD=.88$), showing a high level of variability in opinions. Dean's acceptance of gifts influencing purchasing decisions is met with disagreement ($M = 3.96$, $SD=.87$), with a higher standard deviation indicating varied opinions among the faculty.

Overall, these analyses highlight a generally consistent pattern of ethical objection among the faculty, with some scenarios eliciting higher levels of disagreement and variability in opinions. The faculty generally were able to recognise and disagreed with unethical behaviours described in the scenarios. Scenarios with higher disagreement scores generally involve financial misrepresentation, environmental concerns, biased decision-making, and deceptive practices. Scenarios with lower disagreement scores still indicate a level of objection, but with more variability in opinions. The scenario involving expensive Christmas gifts to purchasing agents received the highest level of ethical objection. The overall standard deviation of 0.81 indicates a high level of variability in responses, suggesting some diversity in ethical perspectives within the accounting faculty.

Discussion for Research Question Two

From the results in Table 17, the faculty consistently and strongly disapproved of unethical behaviour related to expense account manipulation. This indicates a high level of ethical knowledge regarding objection and adherence to principles of financial honesty and transparency. By implication, there seems to be a positive ethical culture within the faculty. This ethical stance is likely to positively contribute to the cultivation of ethical behaviour among

accounting students who learn from these lecturers. If faculty members take on advising or consulting positions, it might potentially have an impact on the culture of the company.

While the faculty disagreed with small businesses under-reporting cash receipts, the slightly higher variability suggests that opinions on this scenario are somewhat more diverse among the faculty. This may lead to discussions about the nuances of financial decision-making in small businesses. Faculty members might explore the practical challenges faced by small business owners while emphasising the importance of maintaining ethical standards, even in challenging situations.

The faculty's high level of disagreement with concealing financial facts indicates a strong commitment to ethical reporting and transparency in financial matters. A clear objection to concealing financial facts supports the education of future accountants who understand the significance of transparent financial reporting. This stance may contribute to producing professionals who prioritise ethical considerations in their roles as financial stewards, thereby reducing the likelihood of financial scandals and enhancing the credibility of financial reporting.

The consistent disagreement with asset transfer for debt financing suggests a robust ethical stance against actions that might compromise financial integrity, even if legally permissible. This stance can contribute to shaping future accountants who prioritise ethical behaviour in financial decision-making, fostering trust in financial systems. This safeguards against financial manipulations that might compromise the financial health of organizations. This ethical stance can contribute to financial stability and investor confidence.

Similarly, faculty's disagreement reflects ethical concerns about manipulating financial information for favourable investor perception, reinforcing the importance of accurate and transparent financial reporting. This stance may influence students to critically assess the ethical implications of financial decisions, promoting a commitment to integrity in reporting practices. This ethical foundation supports the integrity of financial markets and helps prevent market distortions based on misleading information.

Faculty's objection to nonrecourse lending arrangements signals a commitment to financial accountability. This ethical stance is likely to contribute to the education of aspiring accountants who prioritise responsible financial practices and risk management. It may influence students to approach financial decisions with ethical considerations in mind. Also, the faculty's consistent disagreement emphasises the importance of ethical considerations in environmental practices and adherence to legal standards. This ethical stance can impact students by fostering a feeling of personal accountability for sustainable business operations and adherence to environmental regulation. Hence, it may influence the development of accountants who advocate for environmentally sustainable practices and consider broader social responsibilities in financial decision-making.

The higher variability in opinions regarding challenges faced by stockbrokers under pressure suggests that faculty views on the ethics of this scenario may be more diverse, reflecting different perspectives on the extent of ethical compromise. Faculty discussions can help students navigate ethical dilemmas in the financial industry, fostering a nuanced understanding of ethical decision-making in complex situations. This may help students appreciate the

complexity of ethical decision-making in the financial industry. Moreover, faculty's strong disagreement against consulting fee for promised contract signals a clear ethical objection to transactions that may compromise fairness and integrity in business dealings. Faculty emphasis on ethical objections can contribute to shaping aspiring professionals who prioritise integrity in contractual agreements, promoting trust in business transactions.

The higher standard deviation indicates varied opinions, prompting discussions about the boundaries of personal use of company resources. This diversity can enrich ethical education by exploring different perspectives on the ethical grey areas. This is likely to lead to discussions about the boundaries of personal and professional conduct. Faculty discussions may help students navigate the ethical challenges associated with the use of company resources for personal gain. Furthermore, faculty's disagreement underscores their ability to recognise the importance of ethical behaviour in information acquisition. This stance can contribute to the education of professionals who prioritise ethical considerations when seeking information, promoting integrity in decision-making processes. This collective objection aligns with a commitment to fair practices and ethical information gathering. This ethical stance is likely to contribute to a culture of integrity, discouraging unethical methods of obtaining information.

Faculty's high level of disagreement signifies a collective objection to collaborative bidding practices that may raise ethical concerns about fair competition. This indicates fair competition, preventing collusion that might undermine the principles of a free market. This can contribute to shaping professionals who prioritise integrity in bidding processes, fostering trust in the

construction industry. Similarly, the faculty's strong disagreement indicates a high level of ethical objection to actions that may be perceived as attempts to influence purchasing decisions through gifts. Faculty emphasis on ethical objections can contribute to shaping professionals who prioritize fair and unbiased decision-making in business relationships. This stance helps maintain the integrity of business relationships and prevents potential conflicts of interest, contributing to a culture of fairness and transparency.

The results of the study also showed a consistent disagreement regarding insider trading and promotion based on personal ties. This ethical stance can contribute to shaping professionals who prioritise integrity in promotions and discourage practices that compromise fairness in the workplace. The implication is that faculty is likely to expose students to a workplace culture that values employees based on their skills and contributions rather than personal connections. The results further showed that faculty had the ability to question situations that may pose a threat to human safety. This stance underscores the importance of prioritising safety and ethical considerations over potential consequences. This has the potential to ensure the education of professionals who prioritise public safety and ethical responsibility in their professional roles.

The faculty also showed high ethical knowledge in disagreeing with biased decision-making in hiring processes. This aligns with principles of fairness in employment practices. This ethical stance is likely to contribute to shaping aspiring professionals who prioritise diversity and meritocracy in the workplace, fostering inclusive and equitable organisational cultures. Similarly, faculty showed a strong disagreement regarding deceptive marketing strategies and copyright infringement. This emphasises the importance of ethical

marketing practices and respect for intellectual property. This ethical stance can contribute to shaping marketing professionals who prioritise transparency and legality in their campaigns, fostering trust with consumers and competitors. The results also showed faculty's disagreement that highlights ethical concerns surrounding sales practices and environmental responsibility. This signals a commitment to ethical business practices that prioritise long-term sustainability over short-term gains. Faculty discussions may help students navigate the ethical challenges associated with sales targets and environmental considerations, fostering a commitment to responsible business practices.

The study further suggests a heightened level of ethical knowledge among accounting faculty, particularly in their collective acknowledgment of the ethical implications surrounding compromises to journalistic integrity. This indicates a shared commitment among faculty members to instil ethical values within their accounting courses, moulding the ethical discernment of aspiring students who are encouraged to prioritize truth and integrity in their future professional endeavours. Additionally, the discernible variability in opinions among faculty members regarding the ethics of rendering a product obsolete suggests a nuanced understanding of ethical considerations. This diversity underscores the absence of a uniform stance on this matter, reflecting a higher level of ethical sophistication within the accounting faculty.

Consequently, faculty discussions play a pivotal role in exploring the intricacies of product obsolescence, offering students a comprehensive understanding of the ethical complexities associated with technological advancements and consumer interests. This emphasis on nuanced ethical discussions contributes to the cultivation of a more sophisticated ethical

knowledge base among accounting faculty members, ultimately enriching the educational experience for aspiring professionals in the field.

In conclusion, the high ethical knowledge demonstrated by the accounting faculty not only underscores their consistent objection to various scenarios, reflecting a positive ethical culture in accounting and related professions, but also positions them as influential guides in recognising and addressing ethical issues. This robust ethical foundation, evident in the diversity of perspectives and ethical discussions facilitated by the faculty, equips students with the essential skills for critical thinking. As the faculty collectively shapes the ethical values of future accountants, their commitment to ethical principles becomes a pivotal factor in fostering an environment where students are not only adept at recognizing ethical dilemmas but also skilled in making sound ethical judgments. This ethical expertise extends beyond the classroom, potentially impacting organizations through consultancy or advisory roles, thereby contributing to a broader positive influence on business practices.

In essence, the faculty's high ethical knowledge forms the cornerstone for ethical education, professional development, and the cultivation of responsible professionals capable of recognising and navigating complex ethical issues with integrity and acumen. This finding contradicts earlier studies (e.g., Ahmad, 2015; Buskist & Benassi, 2012; Dean, 2006; Ryan & Bisson, 2011; Williams & Elson, 2010) that reported that accounting faculty lacking the ability to teach ethics. However, it aligns with previous studies (e.g., Blanthorne et al., 2007; Carr, 2003) demonstrating that accounting professors are capable of instilling values in their students, moulding and influencing their ethics and morals.

One possible explanation for these disparities lies in the diverse methodologies employed across these studies. Methodological differences, such as the choice between qualitative and quantitative approaches, can significantly impact data collection, analysis, and interpretation, leading to conflicting outcomes. Moreover, the characteristics of the sampled accounting faculty constitute another critical factor contributing to the differing conclusions. Variations in teaching experience, educational background, or institutional context among the samples can significantly influence perceptions and practices related to ethical education. These differences in sample characteristics highlight the need for a nuanced consideration of the faculty population under study. Geographic variances represent another layer of complexity. Different educational systems, cultural contexts, and regulatory frameworks across regions can shape the perspectives and practices of accounting faculty regarding ethical education. Studies conducted in diverse geographical locations may reveal unique challenges and strengths within the discipline.

The tools and instruments used to measure ethical knowledge and teaching abilities constitute another source of divergence among studies. Varied assessment methods with differences in reliability and validity can contribute to conflicting findings and should be considered when comparing results. Finally, the availability and effectiveness of professional development initiatives focused on ethics for accounting faculty can contribute to varying levels of ethical knowledge. Faculty from institutions with robust professional development opportunities may demonstrate higher ethical teaching abilities. It is therefore relevant to consider these multiple factors when evaluating the findings of previous studies in order to provide a more comprehensive

understanding of the complexities surrounding the ethical knowledge and teaching capabilities of accounting faculty.

Accounting Faculty's Usage Frequency of the Participative Approaches

Recommended by IES 4

Research Question Three: *What is accounting faculty's usage frequency of the participative approaches recommended by the IES 4 that can enhance the development of PVEA?*

This research question was aimed examining how often accounting faculty uses the participatory practices recommended in IES 4 which can enhance PVEA development. The data obtained were subjected to quantitative analysis. Frequency, percentage, mean, and standard deviation were used to analyse the data. Using a five-point Likert scale, respondents gave an average rating: Never is denoted by 1.00-1.79, Rarely by 1.80-2.59, Sometimes by 2.60-3.39, Often by 3.40-4.19, and Always by 4.20-5.00. Data on the many participatory methods used by accounting professors in ethics education is included in Table 18, along with information on how frequently each method is used.

Table 18: Accounting Faculty's Usage of the IES 4 Participative Approaches

	Never	Rarely	Some-Times	Often	Always	Mean	SD
	N (%)	N (%)	N (%)	N (%)	N (%)		
Taking part in a role.	44 (14.3)	186 (60.3)	39 (12.7)	31 (10.1)	7 (2.3)	2.25	.9
Choosing books and internet sources to use as conversation topics.	32 (10.4)	159 (51.8)	53 (17.3)	41 (13.4)	22 (7.2)	2.55	1.08

Table 18 continued

Exploring case studies that involve morally complex business scenarios.	82 (26.7)	109 (35.5)	55 (17.9)	39 (12.7)	22 (7.2)	2.38	1.21
Disciplinary decisions and conclusions are discussed.	57 (18.6)	137 (44.6)	58 (18.9)	35 (11.4)	20 (6.5)	2.43	1.11
Seminars given by professionals with expertise in business and decision-making.	69 (22.5)	131 (42.7)	58 (18.9)	35 (11.4)	14 (4.6)	2.33	1.08
Using forums and discussion boards on the internet to communicate.	52 (16.9)	140 (45.6)	64 (20.8)	29 (9.4)	22 (7.2)	2.44	1.10
Mean of Means/Average SD						2.40	1.08
Mean Interpretation: 1.00-1.79 (<i>Never</i>); 1.80-2.59 (<i>Rarely</i>); 2.60-3.39 (<i>Sometimes</i>); 3.40-4.19 (<i>Often</i>); 4.20-5.00 (<i>Always</i>). Source: Fieldwork (2024).							

From the results shown in Table 18 in relation to role playing, a significant majority of the respondents (n=225, 73%) indicated that their accounting faculties rarely or sometimes employ role-playing in their instructions. This suggests a prevailing trend of infrequent use, and there appears to be a notable consistency in the frequency of use (M=2.25, SD=.9). The relatively low standard deviation suggests that responses are clustered around the mean, indicating consistency in the frequency of use of role playing

in accounting instructions. However, it is worth noting that only a few respondents ($n=7$, 2.3%) reported that role-playing is always used in their accounting classes. Like role-playing, a greater proportion of respondents ($n=212$, 69.1%) reported that the discussion of a few chosen texts and internet resources in accounting programmes is rare or occasional. ($M=2.55$, $SD=1.08$). Interestingly, the wider distribution of responses suggests that there might be varying degrees of reliance on this method within accounting instruction.

Moreso, Table 18 reveals that the majority of respondents ($n=164$, 53.4%) indicated that it is rare to experience an analysis of case studies that involve ethical dilemmas ($M=2.38$, $SD=1.21$). Significant variation in its application is highlighted by the greater standard deviation, which raises the possibility that some accounting faculties may use this strategy more frequently than others. When it comes to discussing disciplinary pronouncements and conclusions, a significant number of respondents ($n=195$, 63.5%) stated that their faculties only sometimes or infrequently employ this technique ($M=2.43$, $SD=1.11$). The standard deviation shows that answers to this approach are dispersed throughout the scale, indicating some degree of unpredictability in its application. Additionally, it was shown that accounting classes hardly ever or sporadically employed seminars with presenters who had expertise in business or professional decision-making ($M=2.33$, $SD=1.08$). Only a few of the respondents ($n=49$, 16.0%) reported that their accounting faculties use this approach often or always.

Finally, most of the respondents ($n=204$, 66.4%) found online forums and discussion boards to be rarely or sometimes used in accounting lessons ($M=2.44$, $SD=1.10$). Only a small number of respondents ($n=51$, 16.6%)

reported that this approach is used often or always. Notably, approximately 16.9% (n=52) of respondents indicated that online forums and discussion boards have never been utilized in their accounting lessons by their faculties. The standard deviations for this approach indicate a high level of variability in responses, further underscoring the range of practices among accounting faculties.

Overall, using an average standard deviation of 1.08 and an average of means of 2.40, the results from Table 18 categorise the overall use of these participative approaches as "Rarely." This suggests a general trend of variation in usage frequency across different participative approaches. For instance, while some methods (e.g., role-playing) exhibit a relatively consistent pattern of use, others (e.g., discussion of chosen texts and online resources) show greater variability in their application. While this variation exists in the utilisation of these methods, the overall pattern indicates a lack of consistent, regular implementation of participative teaching techniques in ethics instruction within this context. Possible considerations for further exploration might involve investigating reasons behind the low implementation, exploring faculty perceptions or barriers hindering the use of these methods, and assessing potential benefits that might arise from more frequent integration of participative approaches in ethics instruction.

Discussion of Research Question Three (Participative Approaches)

The rare usage of role-playing in teaching ethics in accounting implies that students may struggle to close the gap between accounting's theoretical ethical concepts and their real-world implementation. This can lead to a lack of preparedness when facing ethical challenges in their professional careers

(Baglione, 2006; Gómez Poyato, Lozano, Mira-Aladrén, & Valero, 2024; Martin, Conlon, & Bowe, 2019). This is because role-playing allows students to simulate real-world ethical dilemmas and practice making decisions in a safe and controlled environment (Sims, 2002). Also, role-playing encourages students to think critically and make ethical decisions in complex situations. Without this experience, students may lack the necessary skills to analyse ethical problems, evaluate options, and make informed decisions when they encounter ethical dilemmas in their accounting careers.

Furthermore, engaging in role-playing scenarios can increase students' awareness of ethical issues and dilemmas in the accounting profession. Without this exposure, students may be less attuned to ethical challenges and may not proactively seek to address them in their future careers, potentially leading to ethical violations. Role-playing often involves interaction with peers, requiring students to communicate their ethical positions effectively and negotiate with others. Without this experience, students may lack the necessary skills to engage in ethical discussions, advocate for their positions, or resolve conflicts related to ethical dilemmas. In conclusion, role-playing is a valuable and practical method for teaching ethics in accounting, as it prepares students to make sound ethical decisions and equips them with the skills necessary to navigate real-world ethical challenges (Odrakiewicz, 2011). If role-playing is not commonly used in ethics education for accountants, it can have significant consequences for students, their professional development, and the overall integrity of the accounting profession.

Similarly, discussions of chosen texts and internet resources were also found to be used rarely or occasionally in teaching ethics in accounting. The

discussions of chosen texts and internet resources in accounting programmes is a crucial component of the learning process, and when it is rare or occasional, it can have several significant consequences for students. Accounting education is not just about memorizing facts and formulas. It requires critical thinking, problem-solving skills and the capacity to use theoretical knowledge to real-world situations (Butler, Church, & Spencer, 2019; Stanley & Marsden, 2012). When students do not engage in regular discussions of chosen texts and internet resources, their understanding of accounting concepts and principles may remain superficial. They may focus on rote memorization instead of delving deep into the underlying theories and their practical applications. This might lead to a limited comprehension of the subject.

Also, regular discussions provide opportunities for students to apply what they have learned to case studies, problems, and examples. Infrequent discussions limit these opportunities, hindering students' ability to develop problem-solving skills (Butler, Church, & Spencer, 2019; Stanley, & Marsden, 2012). Moreover, active learning methods, such as discussions, are known to improve retention of knowledge. When students are actively engaged in discussions, they are more likely to remember and apply what they have learned. Infrequent discussions may result in lower retention rates, leading to difficulties in higher-level accounting courses and in the workplace. To mitigate these consequences, accounting programmes should incorporate regular and structured opportunities for students to discuss selected readings and online materials. This can be achieved through group discussions, case studies, problem-solving exercises, and interactive assignments. Educators should promote active involvement and create a space where students feel free to

express their ideas and pose enquiries. Students studying accounting are more likely to get a deeper comprehension of the topic and be more equipped for their future careers in accounting.

Furthermore, there was evidence to suggest that case studies with ethical dilemmas were either used infrequently or not at all as a method of teaching accounting ethics. That is why case studies with ethical dilemmas is by far the most recommended method of teaching ethics in accounting. However, this method was not found to be dominant and there could be various consequences for student learning outcomes. Ethical dilemma case studies provide students a glimpse into real-world situations that they will probably face in their accounting careers. By analysing and discussing these cases, students gain knowledge on how to apply moral standards to real-world circumstances (Fisher et al., 2005; Smith et al., 2004).

Unfortunately, the results from this study indicate that this method is not dominant. As a result, learners are likely to lose out on important chances for building the critical thinking abilities and decision-making abilities needed in the accounting field (Smith, 2003; Wilkin, 2017). Also, case studies allow students to explore the consequences of different ethical choices. They learn not only what the right ethical decision is but also why it matters (Christians, Fackler, Kreshel, & Richardson, 2020; Sun, 2011). Understanding the potential consequences of unethical behaviour, such as legal repercussions, reputational damage, and financial losses, is crucial for future accountants. Without a dominant focus on case studies, students are likely not to appreciate the gravity of ethical lapses. Without a focus on case studies, students might develop a degree of skepticism about the practical applicability of ethical principles in the

accounting profession. They may question the relevance of ethics to their daily work, potentially leading to a culture of indifference toward consideration of ethics.

In all, a key strategy for teaching ethics in accounting is the widespread use of case studies featuring moral conundrums. It helps students get ready for the difficult moral dilemmas they will encounter in the workplace, enhances their moral reasoning, and promotes a sense of accountability. If this method were not prioritised, it could lead to a lack of real-world relevance, diminished moral development, a limited understanding of consequences, reduced engagement, and a potential decline in the ethical decision-making competency of accounting students. It is essential for educators and institutions to recognize the importance of this method in shaping responsible and ethical accounting professionals.

The approach to discussing disciplinary pronouncements and findings was also found to be less dominant in accounting lessons. Rarely discussing disciplinary pronouncements and findings can lead to a disconnect between theoretical ethical principles and their practical application. The efficacy of learning may be lowered if students find it difficult to relate ethical theory to actual circumstances. When disciplinary pronouncements and findings are rarely or sometimes discussed, students may perceive ethics as a theoretical or abstract subject. This can result in reduced engagement and interest in the topic, making it harder for them to internalise ethical concepts and apply them effectively. Also, without a regular discussion of disciplinary cases, students may have a less comprehensive understanding of the consequences of unethical

behaviour. This can hinder their ability to make informed and ethical decisions in their personal and professional lives, potentially leading to unethical conduct.

Moreover, ethical role models often emerge from the analysis of disciplinary cases and findings. When this approach is underused, students may miss the opportunity to learn from the successes and failures of individuals and organisations, which can hinder their ability to become ethical leaders in their respective fields. In summary, the consequences of rarely or sometimes using the approach of discussing disciplinary pronouncements and findings in teaching ethics can be detrimental to student learning outcomes. This approach is essential for connecting theory to practice, promoting critical thinking, and developing in students a solid ethical basis. To achieve meaningful learning outcomes in ethics, instructors should integrate real-world ethical case studies and disciplinary examples into their teaching regularly.

Furthermore, the utilisation of seminars with presenters who have expertise in business or managerial/professional decisions was found to be rarely or sometimes used, and there could be several implications that can affect students in various ways. First, seminars with industry speakers provide students with valuable insights into the real-world applications of accounting concepts. When these seminars are rarely or sometimes used, students may have limited exposure to how accounting principles are applied in professional settings. This lack of exposure can make it challenging for students to close the knowledge gap between practice and theory, potentially leading to a disconnect between what they learn in the classroom and what they will encounter in their careers. Also, guest speakers from the corporate or professional world often bring real-world examples, case studies, and practical challenges to the

classroom (Edwards & Gallagher, 2018; Hajjawi, 2008). These sessions can be highly engaging and motivating for students, as they see the relevance of their studies and how they can be applied in their future careers. When these opportunities are infrequent, students may become less engaged and motivated in their accounting coursework, which can negatively impact their overall learning experience.

Similarly, accounting curricula are typically designed to prepare students for real-world accounting roles. When seminars with industry speakers are infrequently integrated into the curriculum, it can lead to a perception of irrelevance among students. They may question the practicality of what they are learning, which can lead to disengagement and a decrease in the perceived value of their education. In conclusion, the infrequent use of seminars with speakers who have experience in corporate or professional decision-making can have various consequences for student learning outcomes in accounting lessons. To enhance the quality of education and better educate learners for their future professions, it is essential to incorporate these seminars regularly, ensuring that students benefit from real-world insights, motivation, and opportunities for skill development and networking.

Finally, online forums and discussion boards were also found to be rarely or sometimes used in the teaching of ethics in accounting. Discussion boards provide students with a platform to critically analyse ethical dilemmas and reflect on their own values and principles. The implication of the findings from this study is that students are likely to miss out on opportunities to develop their critical thinking skills and deepen their ethical awareness. Regular engagement in discussions encourages students to consider multiple

perspectives and question their own assumptions. Also, effective communication is a crucial skill for accountants, and discussion boards can help students practice and improve their written communication skills. Rarely using these platforms may result in students not developing their abilities to express their thoughts clearly and persuasively in writing. Moreover, rarely, or infrequently using online forums can result in limited student engagement and participation. Students may be less motivated to actively discuss and debate ethical issues when they know these platforms are not regularly utilized. This lack of engagement can hinder their understanding of ethical concepts and their ability to apply them in real-world scenarios. To mitigate these consequences, instructors should consider incorporating online forums and discussion boards as integral components of teaching ethics in accounting courses.

To sum up, this study found that the participative approaches of ethics instruction are rarely used in accounting lessons. This finding is consistent with earlier studies (Fisher et al., 2005; Perry & Robichaud, 2020), which show that passive teaching strategies are often used in the ethics education. However, the finding deviates from studies (e.g., Ambrosini et al., 2010; Burgoyne & Mumford, 2001) that showed extensive use of active teaching techniques in business schools. Potential explanations for these disparities include methodological differences, contextual variations, temporal changes in educational practices, diverse institutional strategies, sample composition influences, the evolution of pedagogical approaches, publication bias, disciplinary nuances, and issues related to the measurement tools employed. Understanding these elements is essential for a more thorough analysis of the findings and emphasises how difficult it is to comprehend instructional

strategies in the ever-changing field of education. Further research is warranted to explore and reconcile these discrepancies, providing a comprehensive understanding of the evolving pedagogical landscape in business schools.

Students' Perception of Accounting Curricula in Addressing Their Professional Ethical Needs

Research Question Four: *What is accounting students' perception of accounting curricula in addressing their professional ethical needs?*

This research question was to investigate how accounting students perceive accounting curricula in preparing them for the ethical demands of their future profession. Statistical analysis was performed using the mean and standard deviation. A mean rating was adopted; 1.00-1.79 (very low); 1.80-2.59 (low); 2.60-3.39 (moderate); 3.40-4.19 (high); and 4.20-5.00 (very high) based on a five-point Likert scale. Table 19 presents data regarding Students' Perception of Ethics Instruction.

Table 19: Students' Perception of Accounting Curricula in Addressing Their Professional Ethical Needs

Survey Items	M	SD
By asking insightful questions and applying a critical thinking technique, I am able to assess financial data and other relevant information.	2.30	1.22
I possess the capability to discern and assess feasible options, enabling me to make well-informed decisions after thoroughly considering all pertinent information.	2.51	1.05
I am able to explain what ethics is are about.	2.74	1.13
I am able to examine both the benefits and drawbacks of principle-based and rule-based ethical systems.	2.26	1.18

Table 19 continued

I am able to identify moral dilemmas and understand when moral principles are relevant.	2.51	1.18
I could look at many options and evaluate their moral ramifications.	2.70	1.05
In order to make the best decision in ethical circumstances, I am able to use the fundamental ethical principles of honesty, impartiality, professional competence and due care, confidentiality, and professional behaviour.	2.45	1.20
I may apply ethical criteria to professional behaviour in accordance with norms.	2.56	1.15
I am able to explain the function of ethics in the workplace and how the idea of social responsibility is related to it.	2.76	1.15
I can describe how ethics, business, and good governance are related.	2.47	1.23
I have the analytical skills to look at the dynamic interaction between ethics and the law, with an emphasis on how laws, regulations, and public welfare function together.	2.54	1.06
I am able to determine how unethical behaviour affects the profession, general public, and the person in question.	2.65	1.10
Grand Mean/Average Standard Deviation	2.54	1.14

Source: Fieldwork (2024).

The results in Table 19 show clearly that students believe they have a limited capacity to use critical mindsets to assess relevant financial data ($M = 2.30$, $SD = 1.22$). Students' perceptions of their capacity to evaluate financial

data and other pertinent information critically and with an inquisitive mentality seem to be poor. Accepting facts at face value might result from a lack of critical thinking skills, which could affect the standard of making ethical choices. Given the comparatively large standard deviation, there appears to be some variation in the replies, indicating that students have a diversity of viewpoints.

Similarly, students perceive their ability to identify and evaluate alternatives for well-reasoned conclusions as low ($M = 2.51$, $SD = 1.05$). The ability to identify and evaluate alternatives is crucial for ethical decision-making. A lack of this skill might result in limited perspectives when addressing ethical dilemmas. The moderate standard deviation indicates less variability in responses compared to their response to the first item regarding their ability to apply a questioning mindset in all situations. The results in Table 19, however, show that students have a moderate ability to explain the nature of ethics ($M = 2.74$, $SD = 1.13$).

A moderate level of understanding indicates that one needs to work on deeper understanding the core ideas of ethics, which are necessary for moral thinking and judgement. However, it seems that pupils comprehend the concept of ethics better than when a questioning mentality is applied. Table 19 also makes it evident that students believe they are not very good at discussing the benefits and drawbacks of both principles-based and rules-based ethical systems ($M = 2.26$, $SD = 1.18$). Limited understanding of different ethical approaches may hinder the ability to navigate complex ethical situations effectively. The relatively high standard deviation suggests varied opinions.

Furthermore, the results from Table 19 show that students perceive their ability to identify ethical issues and apply ethical principles as low ($M = 2.51$,

SD = 1.18). Identifying ethical issues is a foundational skill. Thus, a low ability suggests room for improvement in recognizing and addressing ethical challenges. There appears to be variability in their perceptions. Students, however, indicated a moderate ability to examine potential actions and assess the moral ramifications (M = 2.70, SD = 1.05). While moderate, a deeper understanding of ethical consequences is crucial for making informed ethical decisions. The mean is slightly higher, indicating a somewhat better perception compared to previous items. The low standard deviation suggests less variability in responses. Students also perceive their ability to apply fundamental ethical principles to ethical dilemmas as low, with a relatively high standard deviation (M = 2.45, SD = 1.20). A low ability to apply ethical principles might lead to inconsistency and challenges in maintaining ethical standards.

Moreover, students perceive a low ability to apply relevant ethical requirements to professional behaviour (M = 2.56, SD = 1.15). Students aspiring to be professionals need a solid grasp of applying ethical requirements to maintain integrity in their behaviour. Hence, improvements may be necessary. Students' opinions were diverse on this issue. Table 19 demonstrates how students believe they have limited ability in explaining the function of ethics in the workplace and in connection with social obligation (M = 2.76, SD = 1.15). It is crucial to comprehend the role that ethics and social responsibility play in the workplace. Therefore, enhancements might increase moral consciousness and conduct. In contrast to the other items, this one received the highest mean score, suggesting that students have a greater comprehension of the function of ethics in connection to social responsibility, even though the standard deviation

indicates heterogeneity in responses. Remarkably, students believe they are not very strong at explaining how ethics relate to commerce and good governance ($M = 2.47$, $SD = 1.23$). Ethical blind spots and difficulties making decisions might result from a lack of understanding of the role ethics play in governance and business. The high standard deviation suggests variability in individual responses.

Similarly, students appear to have a low perception of their ability to analyse the interrelationship of ethics and law ($M = 2.54$, $SD = 1.06$). Understanding the interrelationship is critical for navigating legal and ethical complexities in professional settings. The low standard deviation suggests more agreement among students on this aspect. Finally, the results in Table 19 also show that students perceive their ability to analyse the consequences of unethical behaviour as moderate ($M = 2.65$, $SD = 1.10$). A moderate understanding of the consequences of unethical behaviour indicates room for improvement in foreseeing and addressing potential negative outcomes. The standard deviation suggests variability in individual perceptions.

Taking these results together, the overall grand mean falls within the low range ($M = 2.54$, $SD = 1.14$). This suggests that students' perceptions across all surveyed items are consistently low, indicating that there may be a need for improvement in the effectiveness of ethics instruction. The results also highlight a diversity of opinions among students on their perceived abilities in different aspects of ethics. Further investigation and potential adjustments to the ethics instruction may be warranted to enhance students' understanding and application of ethical principles.

Discussion of Research Question Four (Students' Perception of Accounting Curricula in Addressing Their Professional Ethical Needs)

The results of the survey on how students perceive ethics education reveals a number of noteworthy findings as shown in Table 19, indicating a general trend of low perceptions across various dimensions of ethics. These results have significant consequences for the students' ethical awareness, decision-making skills, and overall preparedness for ethical challenges in their professional lives. For instance, the evidence gathered in this present study showed a low perception of students in terms of their ability to critically assess financial information and relevant data. This implies that students may struggle to approach ethical issues with a questioning mindset. This can lead to a lack of skills to thoroughly question and critically assess financial information.

To address this, the curriculum should focus on cultivating a mindset that encourages skepticism and teaches students to scrutinise data, fostering an analytical approach to ethical decision-making. Emphasising the importance of asking probing questions and fostering a culture of inquiry in the classroom can further encourage students to approach ethical issues with a more analytical mindset. Practical exercises, real-world case studies, and simulations can be integrated to provide hands-on experience in critically evaluating ethical dilemmas and financial scenarios.

The quantitative evidence gathered also found that students have a low perception regarding their ability to identify and evaluate reasonable alternatives. The consequence of this low perception is that students may face challenges in developing well-reasoned conclusions. This can result in a limited capacity to navigate complex ethical dilemmas effectively. Hence, to address

the low perception in this area, educators can introduce students to a variety of ethical decision-making models and frameworks. Practical exercises, such as role-playing and group discussions, can expose students to diverse perspectives and help them refine their ability to identify and assess alternative courses of action. Integrating real-world case studies that require thorough consideration of multiple options can provide valuable hands-on experience in evaluating alternatives in the setting of ethical decision-making processes. By exposing students to a variety of ethical perspectives, the curriculum can better prepare them for the multifaceted nature of ethical decision-making in professional settings.

A moderate ability to explain the nature of ethics also indicates that students may not have a robust foundation in understanding the underlying principles of ethical behaviour, potentially hindering their ethical reasoning. This, therefore, underscores the need for a deeper exploration of ethical theories and principles. To deepen students' understanding of the nature of ethics, instructors should incorporate foundational philosophical principles into the curriculum. Exploring ethical theories and engaging in philosophical discussions can help students appreciate the underpinnings of ethical behaviour. Guest lectures from ethicists or professionals with strong ethical backgrounds can provide real-world insights, bridging the gap between theoretical understanding and practical application.

A relatively low ability to explain the advantages and disadvantages of ethics approaches suggests a potential lack of depth in understanding ethical frameworks. This can impact on the students' ability to make informed ethical decisions. Educators can address the relative deficiency in understanding ethics

approaches by incorporating detailed discussions on the advantages and disadvantages of various ethical frameworks. Comparative analysis of real-world cases can illustrate the practical implications of different approaches. Assignments that require students to articulate the strengths and weaknesses of rules-based and principle-based ethical systems can deepen their understanding and application of these concepts. Evidence gathered in the present study also shows that students perceive their ability to identify ethical issues as low. This indicates that students may struggle to recognise ethical dilemmas, potentially leading to oversight or neglect of important ethical considerations in professional settings. This implies that it may be beneficial for students to be exposed to a broader range of ethical scenarios. Introducing real-world cases, ethical dilemmas specific to their field, and engaging discussions on current ethical challenges can enhance their ability to recognise and navigate a spectrum of ethical issues. This approach will better prepare students for the complexities they may encounter in their professional careers, fostering a heightened sensitivity to ethical concerns.

Students also demonstrated a moderate ability to evaluate potential actions and assess their ethical implications. While moderate, a deeper understanding of ethical consequences is crucial for making informed ethical decisions. The moderate ability suggests that students may not fully grasp the potential impact of their actions on various stakeholders. This can lead to a lack of foresight in anticipating the repercussions of ethical decisions. Similarly, students view their ability to apply the fundamental ethical principles integrity, objectivity, professional competence and due care, confidentiality and professional behaviour as low. A relatively low ability to apply fundamental

ethical principles implies that students may struggle to integrate ethical principles into their decision-making processes, potentially resulting in decisions that lack a solid ethical foundation.

Addressing a deficiency in the application of fundamental ethical principles within an accounting class involves a multifaceted approach. The curriculum should be enriched with a focus on ethical education, integrating case studies, real-world examples, and ethical dilemmas to close the disparity between theory and application. Implementing role-playing exercises, inviting industry professionals as guest speakers, and infusing ethical considerations across various subjects can provide students with practical experiences and insights. Assigning reflective activities such as journaling and essays encourages students to articulate their ethical reasoning and consider the consequences of their decisions. Additionally, incorporating ethics into assessments, offering training programmes, and fostering open dialogues within the classroom contribute to a comprehensive strategy aimed at enhancing students' ability to integrate ethical principles into their decision-making processes.

Professionals need a solid grasp of applying ethical requirements to maintain integrity in their behaviour. The relatively low ability to apply ethical requirements to professional behaviour suggests that students may face challenges in translating ethical knowledge into practical, ethical actions in their chosen professions. Addressing the issue of students' low ability to apply ethical requirements to professional behaviour is crucial to mitigate potential consequences such as engaging in unethical practices, damaging reputations,

legal repercussions, strained relationships, and hindrance to professional growth.

To tackle this challenge, educational institutions should integrate comprehensive ethics education into their curriculum, including case studies and real-world examples. Conducting specific ethics training sessions, encouraging role modelling by faculty and professionals, utilizing case-based learning approaches, incorporating professional codes of ethics, fostering open dialogue, and integrating ethical considerations into assessments are essential strategies. By taking these measures, institutions can empower students to understand, appreciate, and apply ethical principles in their chosen professions, ultimately contributing to the cultivation of a responsible and ethically conscious professional workforce.

It is essential to comprehend the function of social responsibility and ethics in the workplace. Nonetheless, students believe they can describe the importance of ethics in the workplace and in connection to social duty to a moderate degree. This indicates that students may not fully appreciate the broader societal impact of their professional actions. Students with a moderate ability to give an explanation of the role ethics will probably play, face consequences such as a lack of comprehensive understanding, potential ineffective ethical decision-making, diminished professional integrity, and impaired communication. To address this challenge, educational institutions should enhance curriculum integration by emphasising the practical applications of ethical principles in professional contexts. Utilising interactive learning methods, inviting guest speakers and industry experts, conducting workshops, and integrating different ethical frameworks can provide students

with a more nuanced understanding. Practical application exercises and continuous assessment, coupled with constructive feedback, contribute to strengthening students' ability to articulate and comprehend the crucial role of ethics in their future professional pursuits.

According to the evidence gathered in this study, students believe they are not very good at explaining the importance of ethics in government and business. The potential of responsible leadership and decision-making is seriously threatened by students' comparatively poor ability to explain the importance of ethics in business and government. This deficiency is likely to result in a generation of professionals who lack a fundamental understanding of the ethical underpinnings required for sustainable and socially responsible business practices. To address this issue, educational institutions need to incorporate comprehensive ethics courses into their curricula, fostering critical thinking and ethical reasoning skills. Furthermore, both businesses and governments have to work with academic institutions to offer case studies and real-world examples that illustrate how ethical concepts are used in the corporate and governance domains. By prioritizing ethical education, we can empower students to navigate the complexities of contemporary business and governance environments with a heightened awareness of the ethical considerations essential for fostering integrity, transparency, and responsible decision-making.

Understanding the connection between ethics and law is crucial for developing a well-rounded perspective on legal issues and making informed decisions. The inability of students to analyse the interrelationship between ethics and law can have significant consequences both in their academic and

professional lives. Such a deficiency can lead to ethical dilemmas, legal compliance issues, damage to professional reputations, and even contribute to societal problems. To mitigate these consequences, academic institutions should implement a multifaceted approach. This includes integrating ethics education into legal curricula, incorporating case studies and practical scenarios, promoting an interdisciplinary approach, organizing ethics workshops and seminars, establishing mentorship programs with experienced legal professionals, and implementing continuous examination of students' ethical reasoning. These efforts aim to provide students with the essential abilities to manage the complicated interplay between ethics and law, promoting a more ethically aware and responsible legal profession.

Finally, the moderate ability to analyse the consequences of unethical behaviour indicates that students may not fully appreciate the potential harm and far-reaching implications of unethical actions. Accounting students endowed with a moderate ability to examine how the repercussions of unethical conduct play a pivotal role in shaping the ethical landscape of the accounting profession. Individually, these students, as future practitioners, must grasp the potential personal ramifications of engaging in unethical conduct, recognising that their actions could lead to damaged reputations, legal consequences, and hindered career advancement. At the public level, these students bear the responsibility of understanding how unethical behaviour erodes public trust in financial systems, contributing to market volatility and societal repercussions. Their moderate analytical capacity should be channelled towards recognising the broader implications of their actions on the profession, inspiring a commitment to upholding ethical standards. Academic redress, in this context,

requires educational programmes that not only impart technical skills but also instil a deep understanding of the ethical dimensions of accounting. Integrating real-world case studies and ethical scenarios into the curriculum can enhance students' ability to critically examine the repercussions of unethical activity and encourage an honest culture in the field of accounting.

The overall low mean indicates that students generally have a poor opinion of how well accounting programmes meet their ethical demands as professionals. According to these findings, students had a poor opinion of ethics training, which suggests that they may struggle to evaluate material critically, recognise ethical problems, and apply basic ethical concepts. In line with earlier research findings (e.g., Ajibolade, 2008; Reynolds & Dang, 2017; Tormo-Carbó et al., 2019), the results of the research show that institutions of higher learning did not live up to students' expectations about how accounting courses would improve their ethical behaviour. This confirms a common worry among the scholarly community. Nonetheless, it is critical to recognise the differences in the results from other studies that have documented the effectiveness of accounting curricula in influencing students' ethical perceptions (e.g., Adkins & Radtke, 2004; Ballantine et al., 2019; Graham, 2012; Okougbo et al., 2021; Rao et al., 2009; O'Leary, 2009).

Differences in research methodology, cultural effects, temporal shifts, and institutional contexts may all contribute to the discrepancy in findings about how accounting curriculum affect students' ethical behaviour. The inconsistent results could also be caused by variances in the curriculum and how it is delivered, sample characteristics, outside influences, possible individual characteristics, interactions with other courses, and publication bias. In light of

these findings, educational institutions may find it beneficial to review and update their accounting programmes on a regular basis to ensure that they are in compliance with evolving ethical standards and industry expectations. Exploring innovative pedagogical approaches within accounting education could enhance the integration of ethical principles, promoting a more profound understanding and application by students.

Results of Research Hypotheses (Null) Testing

Research Hypothesis One: *There is no statistically significant influence of accounting faculty's sex, age, and religiosity on their ethical knowledge.*

This study's primary goal was to examine how the sex, age, and religiosity of accounting faculty affected their ethical knowledges. Inferential statistics for Hypothesis One (1) were made possible by the characteristics of the respondents, which were obtained from the data collected for Research Question Two. The dependent variable was ethical knowledge. The independent factors were age, sex, and religiosity. There were five levels for religiosity, four levels for age, and two levels for sex. Stepwise multiple regression analysis was used to test Research Hypothesis One (1). The results are displayed in Table 20.

Table 20: Influence of Faculty's Sex, Age and Religiosity on their Ethical Knowledge

Model	UnC		StC	T	Sig.	Correlations		Collinearity Statistics	
	B	SE				Zero-order	Partia l	Tolera nce	VIF
1 (Constant)	2.109	.286		7.377	<.001				
Religiosity	.502	.079	.612	6.340	<.001	.612	.612	1.000	1.000

Model 1: $F(1, 67) = 40.194, p < .001, R = .612, R^2 = .375$; significant at $p < .05$, UnC = Unstandardised Coefficient, StC = Standardised Coefficient, SE = Standard Error.

Source: Fieldwork (2024)

The first model (i.e., Model 1) in Table 20 includes only the independent variable Religiosity. The output indicates that Religiosity has a significant effect on Ethical Knowledge, as evidenced by its low p-value ($p < 0.001$). The Unstandardized Coefficient (UnC) for Religiosity is 0.502, with a Standard Error (SE) of 0.079. The Standardized Coefficient (StC) is 0.612, suggesting a moderate to strong relationship between religiosity and ethical knowledge. Additionally, the correlations between the variables included zero-order correlation (0.612), partial correlation (0.612), and part correlation (0.612). These correlation values emphasise the relationship between Religiosity and Ethical Knowledge while accounting for other variables in the model. Multicollinearity is not an issue, based on the collinearity statistics such as Tolerance (1.000) and Variance Inflation Factor (1.000).

The Model 1 statistics further support the significance of the overall model. The F-statistic ($F(1, 67) = 40.194$) is highly significant ($p < 0.001$), showing that ethical knowledge is significantly predicted by at least one independent variable. The dependent variable and a group of independent variables appear to be significantly correlated, as indicated by the Multiple Correlation (R) of 0.612. The Coefficient of Determination (R^2) of 0.375 indicates that the components in Model 1 explain 37.5% of the variation in ethical knowledge.

The exclusion of Sex and Age variables from the model suggests that, in the step-wise procedure, these variables did not contribute significantly to the prediction of Ethical Knowledge after considering Religiosity. This decision is typically based on statistical criteria, such as the significance level (p-value). In this case, the low p-value for Religiosity (<0.001) supports its inclusion, while Sex and Age did not meet the significance threshold. Therefore, Religiosity emerged as the sole significant predictor in this analysis, offering valuable insights into the factors influencing faculty's ethical knowledge. In summary, the results suggest that faculty's religiosity was the only variable that influence their ethical knowledge.

Discussion of Research Hypothesis One

The analysis of the effects of age, sex, and religiosity on ethical knowledge among accounting faculty, as presented in Table 20, reveals compelling insights with significant implications for both individual educators and educational institutions. Firstly, the finding that religiosity serves as a substantial predictor of ethical knowledge underscores the importance of acknowledging and incorporating religious beliefs into ethical education programmes. The positive relationship implies that those who are more religious have a tendency to know more about ethics. This finding broadly supports the work of past studies (e.g., Emerson & McKinney, 2010; Goel et al., 2020; Parboteeah et al., 2007; Walker et al., 2012) linking ethical knowledge with religiosity.

The implication of this finding is that it prompts educators and institutions to recognise the diversity of ethical perspectives shaped by religious values. Institutions may consider implementing training modules that not only

address general ethical principles but also incorporate religious or moral frameworks, catering to the varied beliefs among accounting faculty. The strong relationship, as indicated by the Standardized Coefficient, signifies that religiosity is not merely a minor factor but a significant influencer of ethical knowledge. The implications here extend to the customisation of ethical training programmes. Institutions can design programmes that recognise and respect the diversity of religious perspectives among faculty, ensuring that the training resonates with individuals across different levels of religiosity. This tailored approach may enhance the effectiveness of ethical education by aligning with the deeply held values of faculty members.

The exclusion of sex and age variables, based on their failure to meet the significance threshold, raises important considerations. This suggests that these variables may not play a significant role in predicting ethical knowledge after accounting for religiosity. While this finding corroborates that of earlier studies (e.g., Ajibolade & Ogunleye, 2009; Suryaningrum et al., 2013), it seems to contradict some of the findings of some investigations (e.g., Emerson et al., 2007; Emerson & McKinney, 2010) that concluded that older people possess a higher ethical knowledge than younger ones and others (e.g., Adekoya et al., 2020; Au et al., 2006; Emerson et al., 2007) that found sex to be a significant influencer of ethical knowledge. A possible explanation for this might be that methodological variations, cultural relativism, and evolving societal norms over time could contribute to the contrasting results. The study prompts further investigation into the complexity of these relationships, urging researchers to explore potential mediating variables and consider the influence of evolving social dynamics on the predictors of ethical knowledge. In essence, the study

underscores the importance of a comprehensive and contextually aware approach in understanding the multifaceted influences on ethical knowledge.

In summary, the Coefficient of Determination (R^2) provides insight into the level of variability in ethical knowledge as the model explains. Although religiosity explains a substantial portion, the residual variability suggests the existence of other influential factors. This opens avenues for further research to identify and understand additional contributors to ethical knowledge within the accounting faculty. Institutions can use this information to continually refine and expand their ethical education initiatives.

Research Hypothesis Two: *There is no statistically significant influence of accounting students' sex, age, and religiosity on their perception of tertiary institutions' accounting curricula in addressing their professional ethical needs.*

This study hypothesis's main objective was to determine how accounting students' sex, age, and religiosity affected their perceptions of accounting programme's ability to satisfy their professional ethical requirements. Inferential statistics for Hypothesis Two (2) were made possible by the characteristics of the respondents, which were obtained from the data collected for Research Question Four. Perception among students was the dependent variable. The independent factors were age, sex, and religion. There were five levels for religion, four levels for age, and two levels for sex. For Research Hypothesis Two (2), data was collected and analysed using step-wise multiple linear regression. The findings are shown in Table 21.

Table 21: Influence of Students' Sex, Age and Religiosity on their Ethical Perception

Model	UnC		StC	<i>T</i>	Sig.	Correlations			Collinearity Statistics
	<i>B</i>	<i>SE</i>				Beta	Zero-order	Partial	
1 (Constant)	3.624	.089		40.759	<.001				
Age 24-26	-1.391	.101	-.621	-13.835	<.001	-.621	-.621	-.621	1.000
2 (Constant)	5.389	.231		23.307	<.001				
Age 24-26	-1.058	.100	-.472	-10.578	<.001	-.621	-.519	-.431	.833
Religiosity	-.469	.058	-.364	-8.145	<.001	-.557	-.423	-.332	.833
3 (Constant)	5.605	.234		23.960	<.001				
Age 24-26	-1.269	.113	-.566	-11.194	<.001	-.621	-.541	-.447	.622
Religiosity	-.470	.056	-.364	-8.333	<.001	-.557	-.432	-.333	.833
Age2 1-23	-.616	.167	-.175	-3.701	<.001	.212	-.208	-.148	.710

Model 1: $F(1,305) = 191.406, p < .001, R = .621, R^2 = .386;$

Model 2: $F(2,304) = 149.337, p < .001, R = .704, R^2 = .496;$

Model 3: $F(3,303) = 108.308, p < .001, R = .719, R^2 = .517;$

$d = 1.435$; significant at $p < .05$, UnC = Unstandardised Coefficient, StC = Standardised Coefficient, SE = Standard Error.

Source: Fieldwork (2024).

The analysis presented in Table 21 offers a thorough analysis of how age, sex, and religion affect how students perceive ethics education. The three (3) models gradually introduce additional independent variables (i.e., students' sex, age, and religiosity) to explore their combined impact on ethical perception. Model 1 focuses solely on the variable "Age 24-26." The negative unstandardised coefficient (UnC) of -1.391 shows that students' perceptions of ethics teaching decline as they become older within the specified range of 24 to 26. Age has a significant impact on ethical perception, as evidenced by the negative standardised coefficient (beta) of -0.621. The model's R^2 of 0.386 indicates that age alone accounts for 38.6% of the variance in students' ethical perception.

Model 2 builds upon Model 1 by introducing the variable "Religiosity." Both "Age 24-26" and "Religiosity" exhibit negative UnC, highlighting their individual negative influences on perception of ethics. The negative beta coefficients draw attention to the standardised impacts of age and religiosity. The R^2 move to 0.496 indicates that the combined impact of age and religiosity explains 49.6% of the overall variance in ethical perception. This implies that these two factors play crucial roles in shaping students' ethical perceptions.

Model 3 takes one step further in the analysis by adding the variable "Age 21-23." A new negative coefficient for "Age 21-23", but unchanged UnC and beta coefficients remained negative for age and religiosity implying that ethical perception is lower in those aged 21 to 23. The R^2 increases even further

to 0.517, indicating that the addition of all three variables gives a better account of students' ethical perception. Tolerances and variance inflation factors (VIF) related to collinearity statistics suggest that multicollinearity is not a serious problem in these models. This indicates enough tolerance (VIF values set an acceptable range), suggesting that the independent variables are not highly correlated, thereby making the results more robust. These findings suggest that the only variables that impacted students' perceptions of ethics education were age and religiosity. Higher age and greater religiosity are linked to a poorer or lower opinion of the capacity of accounting programmes to satisfy the ethical and professional needs of students.

Discussion of Research Hypothesis Two

The study's results that examined how students' age, sex, and religiosity affected how satisfied they were with ethics training showed a number of independent variables and how they affected the view of ethics. In Model 1, the results of the study show that age has a significant negative influence on ethical perception. This implies that as students' age increases within the specified range, their perception of ethics instruction decreases. This negative relationship is supported by a strong correlation and is statistically significant.

The result suggests that there is a consistent trend in previous studies (e.g., Garcia et al., 2009; Holsapple et al., 2011; Tormo-Carbó et al., 2019) indicating that age plays a significant role in shaping students' perceptions of ethics instruction effectiveness. This implies that the age of students is a relevant factor to consider when assessing how students view the impact and value of ethical instruction. Policymakers and educators may need to modify their approaches to ethics instruction in accordance with the students age group to

enhance its effectiveness. Understanding the impact of age on the views of students can contribute to the development of more targeted and impactful ethics education strategies.

Model 2 introduced religiosity as an additional independent variable. Not only did age maintain its negative impact on ethical perception, but now religiosity also played a role. The study therefore found that both age and religiosity have influence on students' perception. This indicates that older, more religious students typically view ethics education less favourably. The results of the study also support previous research (e.g., Feil et al., 2017; Rashid & Ibrahim, 2008), which indicates that age and religion significantly influence accounting students' ethical perspectives. This study supports the notion that these demographic characteristics influence students' ethical perspectives. However, the results contradict some previous studies (e.g., Alleyne et al., 2006), which maintained that students' examinations of the efficacy of ethics education are not significantly influenced by their age or religion. Therefore, the findings indicate that while evaluating the effectiveness of ethics instruction for students, demographic factors must be taken into consideration going forward.

The result also indicates that, in the context of the study, the exclusion of the sex variable due to its failure to reach statistical significance suggests that sex may not have a significant impact on students' perception of ethics instruction when age and religiosity are taken into account. This finding aligns with a study by Taylor (2013) that similarly found no significant influence of sex on students' ethical perception. However, it contradicts earlier studies (Au et al., 2006; Handayani & Ghofur, 2021; Saat et al., 2010; Emerson et al., 2007),

which found sex to have a major impact on how people perceive ethics. The implications of this result are twofold. Firstly, it suggests that when studying the factors influencing students' perception of ethics instruction, researchers may need to prioritise and consider age and religiosity over sex. Secondly, the inconsistency with previous studies highlights the complexity of the relationship between sex and ethical perception, indicating a need for further research to further comprehend the contextual elements that might be contributing to the differing outcomes across different research.

When considering these findings collectively, the ramifications are complex. First of all, the negative impacts of age and religiosity on ethical perception call into doubt the effectiveness of ethics instruction, particularly for older and more religious students. Understanding the reasons behind this perception decline is crucial for educators and policymakers to tailor instruction methods to different demographic groups. The potential multicollinearity suggests that the relationships between variables are complex and may require further investigation.

Furthermore, the rise in values for R-squared across models suggests that include more than one variable offers a more thorough comprehension of the elements affecting ethical perception. This suggests that a comprehensive approach, considering age, religiosity, and potentially other factors, is needed in addressing and enhancing students' perception of ethics instruction. Overall, these findings highlight how crucial it is to adapt ethical teaching methods to the various traits and convictions of students, realising that a one-size-fits-all strategy might not work.

Chapter Summary

The study examined the PVEA element of accountancy curricula/programmes offered by public tertiary institutions in Ghana. The research had four (4) questions and two (2) research hypotheses. The study found a substantial 70% conformity between the curricula of the sampled universities and International Education Standard 4 requirements. It therefore suggests that most programmes or courses offered by accounting departments of both public and public technical universities in Ghana encompass a sufficiently wide range of ethics subjects or topics to support the necessary education and training of students aspiring to become professional accountants. The accounting faculty were found to possess a high ethical knowledge. This forms the cornerstone for ethical education and is likely to positively contribute to the cultivation of ethical behaviour among accounting students who learn from these faculty members. The studies also found that the participative approaches of teaching ethics are rarely used in accounting lessons. This suggests that there could be a widespread use of passive teaching techniques when instructing accounting classes on ethics.

The results also showed that students' perceptions of accounting curricula's ability to meet their professional ethical demands is low. This low perception of ethics instruction among students indicates potential challenges in their ability to apply basic ethical principles, recognise ethical dilemmas, and critically evaluate information.. It was also found that faculty religiosity was the only variable that had significant influence their ethical knowledge. This means that sex and age may not play a significant role in predicting the ethical knowledge of accounting faculty after accounting for religiosity. Findings also

showed that students' age and religiosity had significant influence their perception of ethics instruction. Thus, a lower perception of accounting curricula in meeting the professional ethical demands of accounting students was shown to be associated with greater age and increasing religiosity. Conclusions, recommendations, and a summary are presented in the next chapter.



CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Overview

This chapter summarises the study, emphasising the techniques for data collecting and analysis that were employed to address the research objectives and hypotheses that were developed. The report makes recommendations for practice and policy development based on its main results. The chapter ends with recommendations for more research after outlining the study's scholarly significance.

Summary of the Study

The study examined the accounting curriculum's professional values, ethics, and attitudes (PVEA) component in Ghanaian universities. The rationale was to elaborate and clarify the relevance, quality, and ethical nature of accounting education in the nation. To do so, the following research questions guided the investigation of the issues:

1. To what extent does the coverage of ethical issues in accounting curricula of tertiary institutions approximate the IES 4 PVEA?
2. What is the level of ethical knowledge of accounting faculty in selected tertiary institutions?
3. What is accounting faculty's usage frequency of the participative approaches recommended by the IES 4 that can enhance the development of PVEA?
4. What is accounting students' perception of accounting curricula in addressing their professional ethical needs?

To gain a comprehensive understanding of the issues at hand, the following hypotheses were formulated:

1. H₀: There is no statistically significant influence of accounting faculty's sex, age, and religiosity on their ethical knowledge.

H₁: There is a statistically significant influence of accounting faculty's sex, age, and religiosity on their ethical knowledge.

2. H₀: There is no statistically significant influence of accounting students' sex, age, and religiosity on their perception of tertiary institutions' accounting curricula in addressing their professional ethical needs.

H₁: There is a statistically significant influence of accounting students' sex, age, and religiosity on their perception of tertiary institutions' accounting curricula in addressing their professional ethical needs.

Adopting the positivist paradigm supported the use of a cross-sectional survey for the study. The International Education Standard 4 (IES 4) and the CIPP model guided this study. It targeted accounting faculty and final-year accounting undergraduates in public tertiary institutions in Ghana for the 2022–2023 academic year. The census method was used to involve 69 faculty members, while multiple sampling techniques (e.g., proportionate, proportionate, stratified and simple) were used to sample 307 accounting students for the study. Descriptive (frequency, percentage, mean, and standard deviation) and inferential (multiple linear regression) statistics were used to analyse the collected data.

Key Findings

Based on rigorous investigation utilising the suggested methodologies, the following findings were reached:

1. The study found a 70% conformity between the curricula of the sampled universities and IES 4 requirements.
2. The accounting faculty were found to possess a high level of ethical knowledge.
3. The study found that accounting faculty rarely used the participative approaches in teaching ethics in their lessons.
4. Accounting students reported low perceptions of the curricula's success in meeting their professional ethical needs.
5. Accounting faculty's religiosity had a significant influence on their ethical knowledge. However, sex and age had no significant effect on the faculty's ethical knowledge.
6. Students' perceptions of accounting curricula's ability to meet their professional ethical needs were significantly influenced by their age and religiosity. Sex, however, had no significant influence on students' perceptions.

Conclusions

The examination highlights the successful integration of professional values, ethics, and attitudes within tertiary accounting curricula, suggesting that higher education institutions are effectively preparing accounting graduates with a strong ethical foundation, essential for fostering responsible and socially conscious professionals in the field. The study revealed a 70% alignment between the curricula of the universities that were sampled and the International Education Standards 4 requirements. This implies a significant integration of ethical content within accounting programmes of both public and technical universities in Ghana. The finding underscores the commitment of higher

education institutions to imbibe in accounting graduates a strong ethical foundation.

The finding that accounting faculty demonstrates a high level of ethical knowledge due to their consistent and strong disapproval of unethical behaviour has important ramifications for ethical instruction at universities. The high ethical standards of accounting faculty exemplify a commitment to instilling and nurturing the development of ethical awareness and behaviour among students who will enter professional practice. Ultimately, the high ethical knowledge demonstrated by the accounting faculty not only enhances the reputation of the academic institutions but also contributes to the development of ethically conscious professionals who will positively impact the businesses..

The use of passive teaching strategies by accounting professors may impede students' growth in critical thinking, moral reasoning, and decision-making abilities. To better prepare students for ethical challenges in their future employment, educational institutions should provide a dynamic learning environment that encourages active debates, case studies, and real-world applications. In the end, these results highlight the significance of rethinking ethics education to better suit the complex and ever-changing moral dilemmas that students may face in the workplace.

The finding that students perceive a low effectiveness of accounting curricula in addressing their professional ethical needs carries significant implications across various domains. This conclusion implies that despite being exposed to ethics teachings in accounting programmes, accounting students do not find these teachings sufficiently beneficial or applicable to their future professional endeavours. This perception could stem from various factors such

as the content, delivery methods, or relevance of the ethics curriculum within the accounting programme. Furthermore, this conclusion indicates that there might be a potential lack of alignment between what students expect from ethics instruction and the actual delivery of such education within the university setting. It suggests a potential disconnect between academic theories on ethics and their practical application in the professional accounting field. Overall, this conclusion suggests that students may feel unprepared or under-equipped to navigate ethical difficulties they might face in their future professional lives as accountants, based on their perception of the ethics teaching received during their university studies.

The recognition of an association between accounting faculty's religiosity with their ethical knowledge sheds light on the intricate dynamics of personal attributes in influencing ethical viewpoints within academia. This association indicates that when accounting faculty's demographic factors like religiosity are considered collectively, they significantly influence their ethical knowledge. This suggests that these demographic characteristics interact in complex ways to shape how accounting faculty members perceive, understand, and teach ethics within their courses. Understanding this combined effect is crucial for institutions aiming to enhance the competence of their faculty in teaching ethics in accounting. The interplay of religiosity, sex, and age likely creates a diverse landscape of perspectives and approaches to ethics education among accounting faculty. For instance, an older, highly religious male faculty member may approach ethical issues differently compared to a younger, less religious female colleague. These differences could stem from a combination of personal beliefs, life experiences, and societal norms associated with each

demographic factor. Recognizing the combined effect of these variables underscores the importance of tailored approaches to ethics education in accounting courses. Overall, understanding the combined influence of demographic factors on accounting faculty's ethical knowledge highlights the need for comprehensive strategies to support faculty development in ethics education. By acknowledging and addressing these complexities, institutions can better equip their faculty to effectively teach ethics and promote ethical behaviour among accounting students.

The complexity of developing students' awareness of ethics and decision-making abilities is further highlighted by the conclusion that age, sex, and religiosity are associated with a worse view of accounting curriculum in meeting professional ethical needs. The implications are multifaceted. Firstly, they highlight the importance of recognizing and understanding the diverse demographic makeup of students within accounting programs. Age, religiosity, and sex are significant factors that can shape individuals' ethical perspectives and attitudes. Therefore, accounting educators and institutions need to acknowledge and consider these demographic influences when designing and delivering ethics instruction. Furthermore, these findings underscore the complexity of teaching ethics effectively, as what resonates with one demographic group may not necessarily resonate with another. It may be necessary for accounting programmes to take a more extensive and flexible approach to ethical instruction, enabling customisation to accommodate students' varying requirements and perspectives. Additionally, these findings suggest the potential for deeper exploration into how specific demographic factors interact and intersect to influence ethical perceptions within accounting

education, which could inform more targeted strategies for enhancing ethical understanding and decision-making among students.

Recommendations

Based on the main findings and conclusions, the following recommendations are made.

1. To further strengthen ethical integration, universities should consider refining existing modules and introducing new courses or case studies. Implementing regular reviews of accounting curricula will ensure sustained alignment with evolving ethical standards and industry needs. Concurrently, providing faculty with ongoing training opportunities will enhance their ability to effectively impart the importance of ethical considerations to students. Collaboration with accounting professional bodies (e.g., Institute of Chartered Accountants, Ghana) and industry stakeholders is vital for staying abreast of current ethical challenges faced by practitioners.
2. Higher accounting education institutions should implement proactive training programmes for accounting faculty that focus on incorporating participative teaching approaches to enhance the delivery of ethics education in accounting courses. Also, the Government should advocate for the integration of active and participatory teaching methods in accounting education through policy initiatives, incentivizing institutions to adopt innovative pedagogical approaches for ethics instruction. Furthermore, education regulatory commissions (e.g., GTEC) should establish and enforce guidelines promoting the adoption of interactive teaching techniques in accounting education, ensuring that faculty members are equipped to

effectively engage students in ethical discussions and foster a deeper understanding of ethical principles.

3. Higher education institutions should integrate practical examples and real-world scenarios within ethics instruction to demonstrate the direct application of ethical principles in accounting professions, making the content more relatable and applicable. Governments should support initiatives that showcase ethical role models within the accounting profession through guest speakers, mentorship programs, or success stories, inspiring students and emphasising the importance of ethical behaviour in their future careers. To promote a culture that emphasises ethical concerns in accounting practices, regulatory organisations should support educational institutions that allow students to freely explore ethical challenges, exchange viewpoints, and engage in open discourse.
4. Higher accounting education institutions should incorporate diversity training and awareness programmes to foster an inclusive and ethically aware academic environment, recognising the potential impact of faculty religiosity, sex, and age on ethical knowledge. The government is encouraged to fund and support research initiatives that explore the relationship between faculty characteristics (e.g., religiosity, sex, and age) and ethical knowledge within accounting education, aiming to enhance the overall ethical standards in the field. Education regulatory commissions should establish and enforce guidelines that promote the integration of ethics-focused curriculum and professional development opportunities for accounting faculty, emphasising the importance of addressing factors such as religiosity, sex, and age in cultivating ethical knowledge.

5. The Ghana Tertiary Education Commission should establish guidelines and assess accreditation criteria that encourage accounting programmes to be responsive to the diverse ethical perceptions shaped by students' age, religiosity, and gender, ensuring a comprehensive and inclusive educational approach. Also, higher accounting education institutions should tailor accounting curricula to incorporate diverse perspectives, taking into account students' age, religiosity, and sex to enhance the effectiveness of addressing professional ethical needs.

Contributions of the Study

The study has played a crucial role in shaping policies, enhancing practices, advancing knowledge, theory, and refining methodologies.

Contributions made to policy:

1. In light of the substantial 70% alignment observed between the curricula of surveyed universities in Ghana and the ethical requirements outlined in IES 4, the study has made a call to the Ministry of Education and the GTEC for a strategic policy that aims to champion the integration of ethical education across academic disciplines. Emphasising the pivotal role of accounting education as an exemplary model, this initiative underscores the necessity of infusing ethical principles throughout all tertiary education programmes.
2. The study's discovery of a high level of ethical knowledge among accounting faculty, contrasted with limited use of participative teaching methods, has sensitised policymakers (e.g., MOE and GTEC) on the need for innovative teaching strategies in ethics education. Policymakers have been sensitised to seize the opportunity to promote

the integration of interactive and engaging pedagogical approaches, aiming to enrich the ethical education experience within accounting programmes.

3. To address students' low perception of accounting curricular in addressing their professional ethical needs, the study has made a call to policymakers to mandate comprehensive ethics modules integrated into coursework, complemented by interactive case studies and real-world scenarios.

Contributions made to knowledge:

1. The study enriches scholarly knowledge by quantifying the conformity between university accounting curricula and professional ethical standards, providing a benchmark for evaluating the incorporation of ethical topics within accounting education programmes in the Ghanaian context.
2. The research advances scholarly knowledge by exploring the comprehensive interplay between faculty characteristics (religiosity, sex, and age) and ethical knowledge, offering insights into the complex relationship between personal attributes and ethical competence in academia.
3. The ethical knowledge level of accounting faculty is impacted by the faculty's level of religiosity.
4. Students' age and religiosity have a significant influence on their perception of the effectiveness of the accounting curriculum in addressing their ethical needs.

Contributions made to theory:

1. By adeptly integrating the International Education Standards into the conceptual framework and applying the Stufflebeam and Shinkfield's CIPP model, the study not only establishes a globally recognized foundation for assessing educational quality but also extends the theoretical landscape by showcasing the synergistic amalgamation of international benchmarks and a comprehensive examination model. This dual integration contributes to educational theory by offering a nuanced framework that not only aligns with global standards but also provides a systematic approach for evaluating and enhancing accounting education. The synthesis of these frameworks not only contextualises the theory within the realm of international educational standards but also enriches it with a tailored examination model, fostering a more comprehensive understanding of how educational quality in accounting programs can be effectively assessed and improved.
2. The study contributes to theoretical frameworks by exploring the influence of faculty characteristics on ethical knowledge, adding depth to existing theories that explain the development of ethical competence in academic settings.
3. The identification of a statistically significant influence of religiosity on ethical knowledge provides a nuanced understanding that can be integrated into broader ethical theories, contributing to the refinement and expansion of theoretical models in the field of accounting ethics.

Contributions made to methodology:

1. The study offers a template for assessing the alignment between curricula and professional ethical standards, providing a systematic approach that can be adapted and replicated in similar studies across different educational contexts.
2. The study's insights into the under-utilisation of participative teaching approaches for ethics in accounting faculty highlight practical implications for pedagogical improvements, encouraging the implementation of more engaging and interactive methods to enhance students' ethical understanding and application in real-world scenarios.
3. The study offers insights into the teaching methodologies employed by accounting faculty, specifically the under-utilisation of participative approaches for teaching ethics. This information guides future research and educational practices by emphasizing the importance of pedagogical improvements to enhance students' ethical understanding and application.
4. The systematic approach used in the study to analyse the influence of faculty characteristics on ethical knowledge offers a template for future research, enhancing the adaptability and replicability of the methodology in different educational contexts and disciplines, contributing to the methodological advancement of studies in accounting ethics.

Contributions made to practice:

1. The integrated framework contributes practically by serving as a guide for strategic planning and decision-making in accounting education. Institutions can use the examination outcomes to make informed decisions about curriculum development, faculty training, and resource allocation,

leading to practical improvements in the overall quality and relevance of their accounting programmes.

2. The identification of students' low perception of how well accounting programmes meet their demands in terms of professional ethics informs practical interventions for educational institutions, guiding them in refining curriculum structures and teaching methodologies to better align with the expectations and needs of future accounting professionals.

Recognising that a solitary study cannot furnish all the necessary answers to address a research problem, this investigation establishes a foundation for additional research. This seeks to stimulate more research and debate in the continuing conversation around ethics in accounting education.

Suggestions for Further Research

1. Public universities were the only subject of this investigation. Future studies should broaden their focus to include private educational institutions in order to provide a more thorough picture of the state of ethics instruction in higher education.
2. The current study also focused on ethics in undergraduate accounting curriculum. Future research should strive to evaluate ethics education at the postgraduate level for a more comprehensive analysis.
3. Moreover, data on the frequency of participative approaches used by accounting faculty was collected through student questionnaires. Future research should involve classroom observations of faculty teaching to corroborate students' reports on the utilisation of these participative approaches.

4. Also, this study's focus was restricted to Ghanaian accounting education. Therefore, a more comprehensive investigation could encompass all facets of business education, including management, economics, and finance, to offer a more comprehensive understanding of how students are being equipped for the corporate world.



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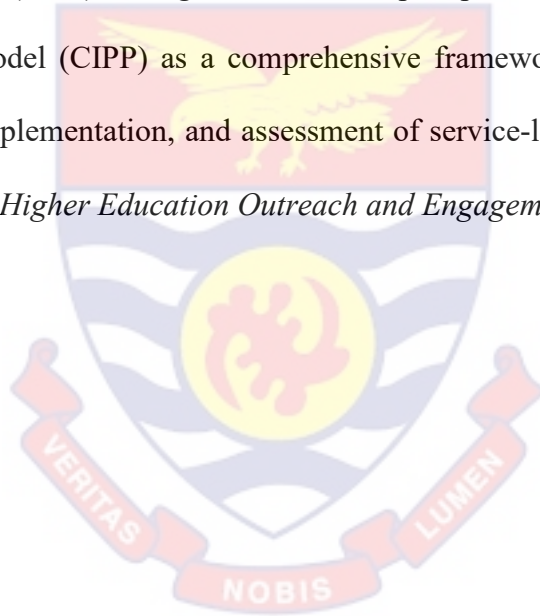
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APPENDICES

APPENDIX A

Lecturers' Ethical knowledge Questionnaire (LEK-Q)

SECTION A

Accounting Faculty Background Information

Kindly indicate the suitable checkbox alongside each statement by placing a checkmark (√) as instructed.

1. Sex:

- Male
 Female

2. Age:

- 25 - 35
 36- 45
 46 – 55
 56 and above

3. Religious orientation:

- Christian
 Muslim
 African traditionalist
 Buddhist
 Judaist
 Hindu
 Atheist/ Agnostic
 Others

SECTION B

Religiosity (RLG)

This section is used to gauge how devoted you are to your religion. Please choose whether you concur or disagree with these statements. Please check the box (√) which relates to the corresponding box.

Note: 5 = Strongly Agree (SA), 4= Agree (A), 3 = Indifferent (IND), 2 = Disagree (D), and 1 = Strongly Disagree (SD)

S/N	Statements	SD	D	IND	A	SA
RLG1	My religious convictions form the foundation of my entire way of life.					
RLG 2	I actively seek to deepen my understanding of my faith over time.					
RLG 3	I consider it essential to dedicate time to quiet religious meditation and reflection.					

RLG 4	My life choices are guided by my religious beliefs.					
RLG 5	Religion is very important to me because it provides me with answers to my concerns about the meaning of life.					
RLG 6	I read extensively on religious publications and books.					
RLG 7	Contributing to my religious organization's work brings me joy.					
RLG 8	I enjoy socializing with fellow believers who share my religious faith.					
RLG 9	I actively participate in decision-making within my local religious community and stay informed about its affairs.					
RLG10	I offer financial assistance to my place of worship.					

SECTION C

Ethical Knowledge of Accounting Faculty (EK)

Please tick (✓) the box that most accurately reflects your ethical stance after evaluating each of the given scenarios.

Note: 5 = Always acceptable (AA), 4= Acceptable (A), 3 = Indifferent (IND), 2 = Unacceptable (UA) and 1 = Never acceptable (NA),

S/N	Scenario	NA	UA	IND	A	AA
EK 1	1. An executive with a substantial income of GH¢ 100,000 per year artificially increased his expenses by GH¢ 3,000.					
EK 2	2. A modest-sized company collected one-fourth of its total income in cash, but for taxation purposes, the owner declared only half of the cash earnings.					
EK 3	3. A comptroller opted for a legitimate financial reporting method to shield					

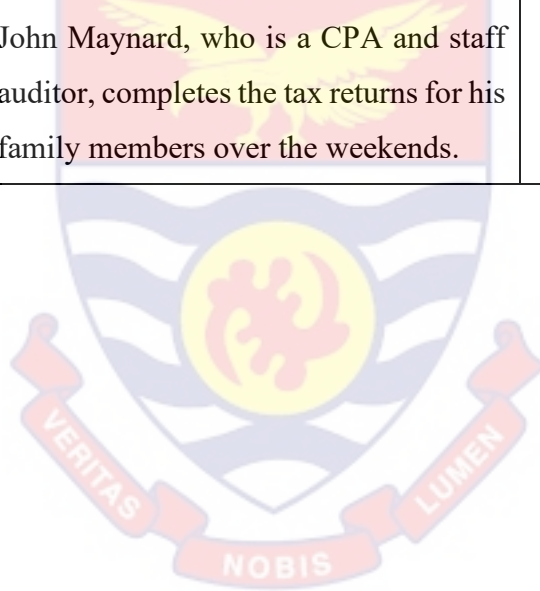
	certain embarrassing financial information from public exposure.					
EK4	4. In order to enable an off-balance sheet firm to get a bank loan equal to 97% of the total of the asset's fair market value, Jones Energy, Inc. helped with the asset transfer. To guarantee the loan's security, the company's shares was pledged as collateral.					
EK5	5. To provide investors a better picture of the company's performance, RST Corp.'s management decided to postpone necessary adjustment entries before the last quarter of the fiscal year. They argued that since these changes would be made before the yearly financial reports were released, their timing was irrelevant.					
EK6	6. One client of LMN Lenders, Inc. received a nonrecourse loan from the company's management, and the client in turn provided another party a nonrecourse loan. Through this loan, the third party acquired real estate valued twice as much as its appraised value.					
EK 7	7. In an attempt to increase earnings, the general manager of the firm used a production procedure that exceeded environmental pollution limitations.					
EK 8	8. A stockbroker recommended an investment in a stock that he believed was not a wise choice due to pressure from his brokerage firm.					
EK9	9. GH¢350,000 "consulting fee" was given by a company to a foreign officer					

	in exchange for assistance in securing a deal expected to yield GH¢ 10 million in profits.					
EK10	10. Sarah Jenkins is a Josephs Energy Company internal auditor and a CPA, engaged in day trading on the stock market using the company's computer and internet connection.					
EK 11	11. After learning of a competitor's ground-breaking discovery that might affect his company's earnings, a firm president hired a key staff member from the competitor to obtain further information.					
EK12	12. Frustrated by the chaotic bidding procedure and fierce competition, a highway construction contractor came to an arrangement with other significant contractors to submit bids that would allow them to make decent profits.					
EK 13	13. Despite understanding that extravagant Christmas gifts to purchasing agents could compromise their integrity, a company president continued with this strategy due to its widespread use and fear of losing clients.					
EK14	14. A business leader was informed that his organisation would be increasing dividends and splitting its stock. Armed with this knowledge, he purchased more shares and then sold them after the announcement to make a profit.					

EK15	15. A successful manager who also happened to be a close companion of the divisional vice president was promoted by a corporate executive rather than choosing a more qualified candidate with less personal connections.					
EK 16	16. An engineer identified a safety risk in a product's design but chose to remain silent when the company refused to address the issue.					
EK 17	17. When faced with two equally competent candidates for a supervisor role, the employer chose the male candidate because of concerns that certain employees might be uncomfortable with a female manager.					
EK 18	18. A manufacturer changed the color of a new product as part of a marketing strategy, and while maintaining its other characteristics, it was marketed as "new and improved".					
EK19	19. A mining business that produced arsenic as a secondary product sought the help of research experts to argue that the acceptable amount of the arsenic in drinking water was higher than previously thought in order to avoid having to pay costly cleaning costs.					
EK 20	20. A business partner gave a small business owner a free copy of software instead of paying GH₵500 for one.					

EK 21	21. Jack, a used automobile salesperson, used aggressive sales techniques and reset odometers in an attempt to increase sales.					
EK 22	22. The power company decided not to upgrade the smokestack scrubber since emissions remained within permitted limits, and upgrading would result in a 10% revenue drop.					
EK 23	23. After publishing an exposé on businesses selling defective products, Shoes Inc., threatened Lester, the editor of the Daily Paper. Lester responded by taking "Shoes, Inc." out of the article.					
EK24	24. Pears Inc., a significant computer maker, donated outdated computer inventory to a nearby school district to save on taxes and enhance its reputation for social responsibility after launching a new line of PCs.					
EK 25	25. Dean, a buying representative, indicated that receiving an "appropriate" gift could influence his company's supplier selection when price and other factors were equal.					
EK 26	26. As a new sales representative, Martha took it upon herself to buy a gift for the management of Giant, Inc. in an unapproved attempt to secure a business deal.					
EK 27	27. TTT, Inc.'s board authorized a policy allocating 7.5% of company earnings for charitable contributions,					

	reducing retained earnings and dividends paid to owners.					
EK 28	XYZ Child Corporation developed an economical baby carrier that featured a slight increase in the risk of handle collapse, but they decided to proceed with its production and distribution.					
EK 29	29. A noisy plant was established next to a residential area to save on land costs, despite the disturbance it caused during production.					
EK30	Using ABC & Associates' tax software, John Maynard, who is a CPA and staff auditor, completes the tax returns for his family members over the weekends.					



APPENDIX B

Students' Perception of Ethics Instruction Questionnaire (SPEI-Q)

SECTION A

Background Information of Accounting Students

Please mark the appropriate box alongside each statement by placing a checkmark (✓) as instructed.

1. Sex:

- Male
 Female

2. Age:

- 18 - 20
 21- 23
 24 – 26
 27 and above

3. Religious orientation:

- Christian
 Muslim
 African traditionalist
 Buddhist
 Judaist
 Hindu
 Atheist/ Agnostic
 Others

SECTION B

Religiosity (RLG)

The purpose of this part is to assess your degree of religious devotion. For each of the following assertions, please indicate how much you agree or disagree with it. Please check the box that corresponds to it (✓).

Note: 5 = Strongly Agree (SA), 4= Agree (A), 3 = Indifferent (IND), 2 = Disagree (D), and 1 = Strongly Disagree (SD)

S/N	Statements	SD	D	IND	A	SA
RLG1	My religious convictions form the foundation of my entire way of life.					
RLG 2	I actively seek to deepen my understanding of my faith over time.					

RLG 3	I consider it essential to dedicate time to quiet religious meditation and reflection.					
RLG 4	My life choices are guided by my religious beliefs.					
RLG 5	I give religion a lot of weight because it provides me with solutions to my questions regarding the meaning of life.					
RLG 6	I read extensively on religious publications and books.					
RLG 7	Contributing to my religious organization's work brings me joy.					
RLG 8	I enjoy socializing with fellow believers who share my religious faith.					
RLG 9	I actively participate in decision-making within my local religious community and stay informed about its affairs.					
RLG10	I offer financial assistance to my place of worship.					

SECTION C

Participative Approaches (PA)

Please mark the box that follows your response to indicate the frequency with which your faculty members teach ethical issues in accounting classrooms using the following interactive strategies.

Note: 5 = **Always** (A), 4= **Often** (O), 3 = **Sometimes** (S), 2 = **Rarely** (R), and 1 = **Never** (N)

S/N	Scenario	N 1	R 2	S 3	O 4	A 5
PA1	Taking part in a role.					
PA2	Choosing books and internet sources to use as conversation topics.					
PA 3	Exploring case studies that involve morally complex business scenarios.					
PA 4	Discipline decisions and conclusions are discussed.					

PA 5	Seminars given by professionals with expertise in business and decision-making.					
PA 6	Using forums and discussion boards on the internet to communicate.					

SECTION D

Students Perception of Ethics Instruction (SPEI)

I would want to have your opinion regarding the extent to which you believe you have internalised the following lessons from your ethics training. Please use a checkmark (√) to express your degree of concurrence or discord with the given statements.

Note: 5 = Strongly Agree (SA), 4= Agree (A), 3 = Indifferent (IND), 2 = Disagree (D), and 1 = Strongly Disagree (SD)

S/N	Statement	SD 1	D 2	IND 3	A 4	SA 5
SPI1	By asking insightful questions and applying a critical thinking technique, I am able to assess financial data and other relevant information.					
SPI 2	I possess the capability to discern and assess feasible options, enabling me to make well-informed decisions after thoroughly considering all pertinent information.					
SPI3	I am able to explain what ethics are all about.					
SPI4	I am able to examine both the benefits and drawbacks of principle-based and rule-based ethical systems.					
SPI5	I am capable of noticing moral dilemmas and figuring out when ethical norms should be followed.					
SPI 6	I have the capacity for analysing various approaches while also taking into account the ethical consequences associated with each of them.					
SPI 7	By upholding fundamental ethical principles including confidentiality, impartiality, honesty, professional					

	competence and responsibility care, and professional behaviour, I am able to evaluate dilemmas regarding ethics and make well-informed judgements.					
SPI 8	I can maintain a professional demeanor and uphold standards by applying relevant ethical principles.					
SPI 9	I am able to describe the role that ethics play in work settings and how it relates to the concept of social responsibility.					
SPI 10	I can describe how ethics, trade and commerce, and good governance are related.					
SPI 11	I have the analytical skills to look at the dynamic interaction between ethics and the law, with an emphasis on how laws, regulations, and public welfare function together.					
SPI 12	I am able to determine how unethical behaviour affects the profession, general public, and the person in question.					



APPENDIX C

Ethics Content Document Guide (EC-DG)

As per Paragraph 16 of the PVEA section within IES 4, it is mandated that the accounting curriculum must, at a minimum, encompass the topics outlined in Table 1.

Table 1: Minimum Requirements for Ethics Content in Accounting Programmes

S/N	Topic	U C C	U E W	A T U	S T U	C T U
1	The ethics nature					
2	Principles-Based and Rules-based Ethical Approaches in Comparison: Differences, Benefits, and Limitations.					
3	Adherence to the core ethical values, including safeguarding confidentiality, demonstrating a dedication to professional expertise and diligence, upholding integrity, maintaining objectivity, and exhibiting professional conduct.					
4	Conducting oneself in a professional manner and adhering to technical specifications.					
5	Ideas encompassing skepticism, societal anticipations, autonomy, and responsibility.					
6	The function of ethics in a professional context and how it relates to societal responsibility.					
7	Interaction between ethical and legal concepts, especially with regard to the interplay of laws, regulations, and public welfare.					
8	The detrimental consequences of unethical conduct on an individual's life, professional trajectory, and the broader community.					
9	The connection between ethical principles in business and effective governance.					
10	Analysing ethical problems, conflict of interest, conflict resolution techniques, whistleblowing, and the effects of unethical behaviour on an individual, the accounting industry, and society at large as they relate to the responsibilities of individual licensed accountants.					

