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To Link this Article: <http://dx.doi.org/10.6007/IJARAFMS/v12-i3/14436> DOI:10.6007/IJARAFMS /v12-i3/14436

Received: 19 June 2022, **Revised:** 21 July 2022, **Accepted:** 03 August 2022

Published Online: 24 August 2022

In-Text Citation: (Shaharuddin et al., 2022)

To Cite this Article: Shaharuddin, S., Jamil, N. N., & Hamid, S. A. (2022). Quality of Ethics Education in Producing Ethical Future Accountants: A Conceptual Paper. *International Journal of Academic Research in Accounting Finance and Management Sciences*, 12(3), 116–131.

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Vol. 12, No. 3, 2022, Pg. 116 - 131

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Quality of Ethics Education in Producing Ethical Future Accountants: A Conceptual Paper

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Abstract

The rapid change of time and technology in the business world has now caused it to become increasingly complex. As a part of the business operation, accountants also play a vital role in managing the risks arising from the complexity. Hence, it is important for an accountant to maintain their credibility and always be transparent in handling their job duties. One of the keys is to have good ethics. This paper focuses on how to enhance ethical values among future accountants- the accounting students. Thus, the attention is more on ethics in accounting education. A conceptual framework had been developed to explain this. The aim of this paper is to present a conceptual framework for the relationship between the quality of ethics education in accounting in an effort to produce highly ethical future accountants. The quality of the ethics course will be assessed based on four points which consist of contents, teaching approaches, students' background, and learning approaches. It is expected that this study can contribute to the body of knowledge and research on the development of ethics education in the accounting discipline.

Keywords: Ethics, Accounting Education, Ethical Behaviour, Accounting Students, Teaching Approaches.

Introduction

The impact of Covid-19 on the global economy is enormous. Slow revenue growth in the economy due to poor cash flow in the market, income reduction, a rise in unemployment, and disruptions in many economic sectors obviously shows that Covid-19 is not only a virus that attacks public health. Rather, it also disrupts our economic activities. To this date, this disease outbreak still exists and is not likely to disappear in the near future. This is worrying since the massive business disruptions will indirectly increase the opportunities for fraud, especially in the management of organizations and businesses. According to a survey done by the Association of Certified Fraud Examiners (ACFE), all types of occupational fraud increase in 2020, and it is expected that the number will climb further in 2021 and 2022 as long as the Covid-19 is still not over. Due to this, many organizations around the world are starting to

prepare for a post-pandemic reality, including strengthening their anti-fraud programs to combat fraud risks. The accounting field is also no exception to the fraud risk. History has proven that the incidence of business fraud happened as early as 1720, involving a scandal of the South Sea Bubble in the United Kingdom (Toms, 2019). Financial frauds continue to happen now all around the world including Malaysia, which the latest case in Malaysia involves Serba Dinamik Holdings Berhad. In fact, high fraud rates that were found in a survey conducted by PWC's Global Economic Crime and Fraud Survey 2020 showed worrying signs. This is because high fraud rates will lead to widespread uncertainty which can offer a catalyst for increased fraudulent activity.

The current unstable economic condition due to Covid-19 had worsened the situation. This is based on the model developed by criminologist, Donald R. Cressey who outlined three conditions that lead to higher occupational fraud which are incentives, opportunity, and rationalization. The current economic situation had opened the opportunity and practice for rationalization of wrongdoing due to pressure. In addition, another study found that the existence of opportunities for fraud such as complex group structures, international capital mobility, and mediated by managerial incentives and ownership concentration had a higher risk of financial scandal to happen (Toms, 2019). One of the most significant current discussions on this issue is the credibility of accountants. Elias and Farag (2010) suggested that the act of love towards money is a contributing factor for accountants to misconduct. This is true since the nature of accountants' jobs usually involves a huge amount of money that can make them lose self-control to manage the funds appropriately. Consequently, it contributes to misleading information provided by accountants because it is not being prepared as demanded by society (Abdul Rahman, 2003). The information also cannot be transparent as it should be due to the low moral standard of accountants. The negative impact of false information will affect the company and the economic system. Of course, a company or business can invest in technology and anti-fraud programs to minimize the risk of corruption but having accountants with good moral values and ethics are much more essential. Apart from the nature of ethics inherent in the self, ethics can also be enhanced through education. It had been proven by prior studies that find positive impacts of ethics education on students' perception of ethical action (Miller et al., 2014; Elias and Farag, 2010; Dellaportas, 2006). Besides, study also revealed that moral development could be improved through the educational process (Dellaportas et al., 2014). The influence of ethics intervention on students' ethical behaviour had been the focus of this paper. The aim of this paper is to present a conceptual framework for the relationship between the quality of ethics education in accounting in an effort to produce highly ethical future accountants.

Ethics and Accounting

The recent business and accounting scandals have prompted discussion about the function of accountants. The scandals had caused people to begin losing confidence in accountants. Three causes are listed by Jackling et al (2007) for the wrongdoing. There are conflicts of interest, a failure to uphold independence and objectivity, and poor leadership. Professional groups believe that conflicts of interest, including threats based on self-interest, are the main cause of the ethical problems that accountants encounter. Additionally, as previously indicated, the love of money mentality is a factor in accountants lying to clients (Elias and Farag, 2010). It is not unexpected that accountants have a propensity for embezzling money given the enormous quantity of money they deal with. The necessity to instill good morals

and values in future accountants is one of the lessons that can be gained from accounting disasters. Numerous initiatives have been conducted to examine accounting students' behaviour (Abu Bakar et al., 2008; Elias and Farag, 2010; Holmes et al., 2012). This is intriguing since the result reflects the character of our upcoming accountants. Additionally, prospective members of the accounting profession must possess a strong sense of ethics. In connection with that, Abu Bakar et al (2008) looked at the ethical perspectives of International Islamic University Malaysia's final-year accounting students. According to the survey, most participants would choose to abstain from unethical behaviour. The aspect of punishments for misconduct is one of this study's notable findings. In the past, after the threat of being exposed was imposed, the proportion of students accepting bribes decreased. Despite the tiny sample size, it may be inferred that ethical behaviour is in some way driven by the apprehension of punishment.

In the second study, 213 undergraduate and graduate accounting students were polled by Elias and Farag (2010) to determine how they felt about cheating both within and outside of the classroom. The findings indicate that accounting students consider academic dishonesty in general as more unethical than academic dishonesty specifically. Additionally, it has been demonstrated that the desire for money and the perception of cheating are significantly related. The outcome captures the actual state of the corporate environment. This research raises concerns about how it can affect accounting students' ethical behaviour at work, particularly with regard to questionable accounting practices. This demonstrates how crucial it is to prepare accounting students not only academically but also ethically. Having weak moral principles makes getting good grades in university pointless because the function of an accountant goes beyond facts and figures. Future accountants must be prepared with both high ethical standards and strong academic achievement. It all comes down to trust, responsibility for one's actions, and social accountability.

Ethics in Accounting Education

Even if having a code of ethics is important, it might not be enough. The codes may enhance the practice by encouraging people to act morally and by giving an ethical framework, but they must be upheld. To do what is right, accountants and businesses must be committed. Due to this, many argue that the accounting curriculum needs to systematically incorporate ethics. The improvement of accounting students' ethical sensitivity is facilitated through accounting ethics intervention (Dellaportas, 2006; Elias and Farag, 2010; Miller et al., 2014; Saat et al., 2010; Taylor, 2013; Jaafar and Abdul Wahab, 2017). For future accountants to have strong ethical beliefs, Abu Bakar et al (2008) argue that accounting graduates should take an ethics course. Additionally, Ghazali (2015) discovered that tertiary ethics education has a substantial impact on both ethical and unethical business circumstances. The consensus among professional organizations on the value of ethics in accounting education is similarly strong (Jackling et al., 2007).

Some people may contend that ethics cannot be taught in accounting because they believe that morals should be fostered at home rather than in schools (Ponemon, 1993). In this situation, parents should provide a positive example for their kids to follow so that the right values would become second nature to them. Even though this is the case, ethics education is still essential. Prior to entering the complicated world of business, it is crucial to adequately train students. Holmes et al (2012) discovered that students who receive fewer ethics

instruction exhibit unethical behaviour at higher rates. This was based on an investigation of ethics in accounting education. Dellaportas (2006) has a broader viewpoint and contends that the educational process can improve moral growth. Students who believe that ethics education is important and must be included in their course of study support it (Low et al., 2008). However, Uyar and Haydar (2013) contend that it might already be too late for someone to develop ethical consciousness in a university setting. It should be concerned with education from kindergarten through high school as well, not just at the university level. Although in some ways accurate, the development of ethical consciousness may vary depending on the degree. Maybe kindergartens and schools may explain the values at first to make sure kids can tell the difference between right and wrong. As soon as they reach the tertiary level, they are confronted with a variety of ethical problems and are required to critically analyze them in accordance with moral principles. Students could find it easier to tie moral quandaries to their own values in this way.

Studies have been conducted in an effort to understand the significance of ethics in accounting education. But there is little discussion of the topics that belong in the ethics curriculum. Given that it includes theories and philosophical ideas, ethics education might be considered theoretical. Thus, it would be fascinating to investigate ways to make the subject relevant to accounting students. According to Miller et al (2014), the course should cover four topics: case studies, accounting-specific practice norms and rules, ethical theory, and ethical decision-making frameworks. As a result, the ethics course should explore dilemmas and ethical and moral theories as part of a separate course on accounting ethics (Dellaportas, 2006). This is because effective ethics instruction may demand for students exercise critical thinking skills prior to making a choice (Jackling et al., 2007). Therefore, a variety of ethical concerns that can be critically debated should be included in ethics education. According to Comunale et al (2006), most accounting students are aware of accounting scandals but are less knowledgeable about the field as a whole. Perhaps it is best if students are aware of the purpose of having a subject like ethics in accounting education before it is introduced to them. Students must be made aware of accounting controversies and the role that accountants play in society. Then they will be able to fully comprehend all they have learned about ethics. This will help the students benefit from the material. Students must also understand that accounting scandals occur as a result of egotism, which disregards the effects on others. As a result, corporate ethics education must foster compassion for others (McPhail, 2001). Empathy can stop someone from hurting other people or engaging in unethical commercial practices.

Realizing the importance of ethics for future accountants, it has been one of the compulsory courses for accounting undergraduates in public universities since 2007. It has been made compulsory under *HalaTuju 3* by the Malaysian Institute of Accountants (MIA), which acts as a curriculum advisor for accounting courses in Malaysia. The course is known as Business Ethics and Corporate Governance (BE&CG).

A Conceptual Framework

The level of perceived corruption is substantially correlated with the quality of accounting and auditing (Malagueno et. al., 2010). Numerous actions have been taken over the past ten years to prevent the occurrence of "another Enron." This includes integrating ethics courses in the accounting discipline. A study by Sharif et. al (2019) shows that the ethical problems of

accountants are deeply rooted in weak accounting education and regulatory mechanism. Consequently, a good ethical curriculum is essential for accounting education. As mentioned in the previous section, this paper will look at the effort to enhance ethical behaviour among future accountants through ethics in accounting education. The major goal of this study is to evaluate the effectiveness of ethics courses taught in accounting and their effects on accounting students' adherence to ethical principles. The effectiveness of teaching ethics in universities is anticipated to have an impact on ethical behaviour for at least two reasons. First, it has been demonstrated that receiving ethics education or training has a major impact on a person's ethical behaviour, ethical judgement, and ethical awareness (Dellaportas, 2006; Jackling et al., 2007; Abu Bakar et al., 2008; Low et al., 2008; Elias and Farag, 2010; Mohamed Saat et al., 2010; Modarres and Rafiee, 2011; Taylor, 2013; Miller et al., 2014; Jaafar and Abdul Wahab, 2017). Second, learning and teaching strategies are essential for disseminating information and preserving the integrity of ethical instruction, both of which indirectly affect ethical behaviour (Neumann, 2001; Sims and Felton, 2005; Duff and McKinstry, 2007; Mohd. Reza et al., 2013; Ishak et al., 2014; Avci, 2017). Due to this, teaching and learning activities are used to gauge the course quality. In this study, demographic data were also employed to help explain how the ethics course and ethical behaviour are related to one another. Hence, the relationship is summarized as shown in Figure 1.

According to Figure 1, the course's content, teaching approaches, learning approaches, and students' backgrounds all contribute to how well ethics is taught. The relationship between teaching approaches and ethical behaviour as well as the relationship between students' backgrounds and ethical behaviour are both mediated by learning approaches. In other words, teaching approaches may influence students to select their learning approaches (deep or surface), which in turn may affect the subject's quality and the way accounting students dispose of their ethical behaviour. Similar to this, student demographics may affect how they learn. For instance, varied preferences for learning approaches may depend on a person's gender, age, and educational history. The strategy used will impact both the subject's quality and the students' adherence to ethical principles.

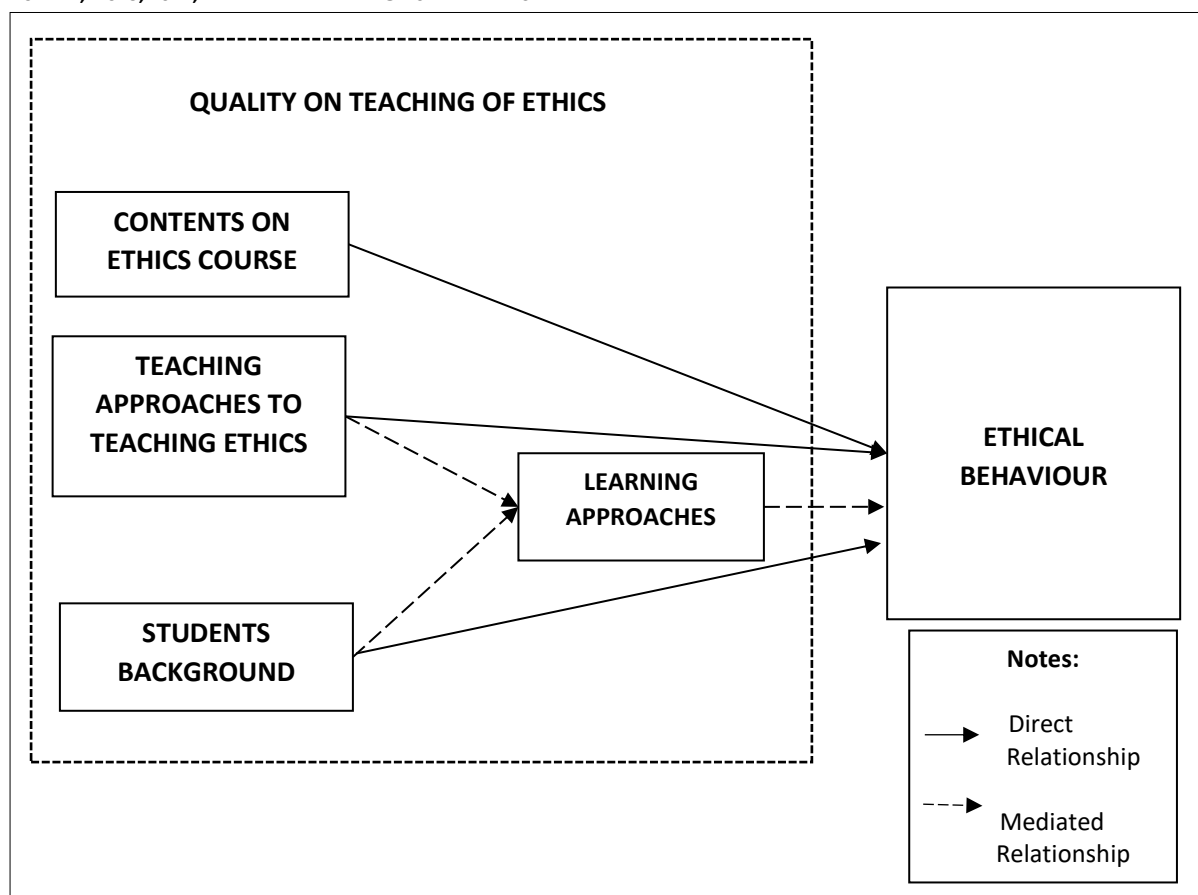


Figure 1: Conceptual Framework

Contents of Ethics Course

Examining the effectiveness and quality of teaching ethics in accounting schools requires taking into account three crucial factors: the content of the ethics curriculum, the teaching approaches, and the learning approaches. Regarding the subject matter, McPhail (2001) said that the main goal of any ethics education is to foster empathy for others. Consequently, an ethics course should start with values rather than rules (Abdul Rahman, 2003). However, some academics contend that ethical and moral theories should be covered in the course (Dellaportas, 2006; Jackling et al., 2007; Miller et al., 2014). Despite these arguments, it is impossible to dispute the influence of religion on a person's morals and character. It has been demonstrated by Uyar et al (2015), who discovered that religiosity had a favorable impact on ethical consciousness. In actuality, ethics are a part of most religions. Islamic ethical norms and values are present in the current ethics curriculum (BE&CG), but they are not fully covered. Islamic principles are not specifically discussed in any one area. Realizing the contribution of religion towards shaping a person's ethical behaviour, Abdul Rahman (2003) recommends the inclusion of Islamic ethics course with an Islamic worldview to be part of the course. Apart from Islamic elements in the content of the ethics course, the contents of the course do not specifically focus on accounting. There are only a few textbooks available for accounting ethics compared to business ethics textbooks. If the syllabus is no different from other business students, then anyone other than an accounting lecturer can teach this course. This should not be allowed because the nature of the accounting field is different from other fields of study. Additionally, ethical problems encountered in other fields may differ from those in accounting. For instance, the treatment of patients, drug misuse, and the behaviour

of doctors and nurses may be the focus of ethical issues in the medical field. In contrast, the ethical concerns in accounting are more focused on financial misconduct and the professional behaviour standards for accountants and auditors. For example, the current dispute between Serba Dinamik Holdings Berhad and KPMG may spark discussion among accountants because it is more accounting-related. Additionally, evidence of the necessity for an ethics component in accounting school can be seen in the rising fraud rates, as documented in PWC's Global Economic Crime and Fraud Survey 2020. This is confirmed by McPhail and Walters (2009), who argued that the aftermath of Enron and WorldCom had sparked more critical accounting thought that examined the ethics of accountants as well as the role and goals of the accounting profession. However, some of the findings of ethical awareness in the accounting discipline revealed that accounting students are less ethically aware than other students and don't understand the larger social responsibility issues associated with professionalism. Accountants are also found to have lower moral reasoning skills than other professional groups (McPhail and Walters, 2009). Thus, the requirement for an ethics course tailored specifically for accounting students is one of the potential answers to ethical issues.

Teaching Approaches

Another crucial aspect that warrants consideration in order to guarantee the quality of the course being delivered is the lecturer's approach to teaching the subject. This is supported by Ali and Shahabuddin (2020), who believe that assessing the lecturers' teaching techniques is essential as it ensures engagement from students in the learning process. Teaching ethics is not an easy task, especially for lecturers in the accounting field. This is because the nature of this subject is different from other accounting courses. The accounting subject is more technical, and the syllabus is usually very compact. Perhaps, this contributes to the problems in teaching ethics courses which are a lack of teaching experts (Abu Bakar et al., 2008; Caliyurt, 2007) and limited time to conduct the accounting syllabus (Jaafar and Abdul Wahab, 2017). Historically, education was based on memorizing and teacher-centred learning, where the teacher is dominant in the class. This traditional education also has been characterized by 'instead of care, there has been coercion; instead of professionalism, there has been prescribed, instead of deep learning, there has been surface performance' (Al-Hadad, 2013). Problems faced in traditional teaching methods had increased the demand for more active learning. This is where student-centred learning has been introduced.

In Malaysia, there is a global transition from personalized learning to student-centered learning throughout 2016 (Martin, 2017). The Ministry of Higher Education at the time had provided more than 60 open online courses inside its public universities in order to assure the success of this implementation. Besides, the Ministry of Education actively promotes the use of constructivist teaching and learning techniques. The curriculum development centre had published a module on learning using constructivism to achieve this. According to the constructivist learning and teaching philosophy, students should actively contribute to the creation of new knowledge. The constructivist theory of learning is the foundation of much student-centred learning (Yusoff et al., 2013). It differs from the earlier conventional approach in a number of ways. First, contrary to what the name might imply, students rather than teachers are in charge of the learning process. Since students are in charge of their learning strategy, there is no longer a "spoon-feed" learning technique. This is beneficial in that it fosters in-depth understanding and learning as well as enhanced student accountability and responsibility. These could provide a solid foundation for their future careers once they

graduate (Martin, 2017). Second, student-centred learning encourages active learning as opposed to passive learning. Although students are the majority, both teachers and students are interdependent in this method. Both the teacher and the student must participate in debates and any other activities related to the subject in the classroom, which emphasizes two-way communication. The application of student-centered learning usually involves problem-based learning, case study, role play, and collaborative learning. In order to investigate the use of case studies as a teaching strategy in Malaysian ethics classes, Ishak et al. (2014) undertook a study. As a result of case studies being utilized by lecturers to teach ethics, students were found to have a better comprehension of moral theories and how they are applied. In addition to giving students the chance to put ethical ideas into practice, the case study helps students gain early exposure to potential ethical concerns that can arise in the real business and working environment. The same goes for Avci's (2017) recommendations on how to teach ethics, which include using lectures, case-based learning, group discussions, and prescribed readings. Gail and Bruce (2012) agreed with this and suggested that ethics education should go beyond just theories, rules, and concepts. Instead, it needs to help students become better habit-builders so they can comprehend what, how, and why they behave in ethical situations. In order for all students to participate and fully comprehend the material, there should be a balance between active conversations and theoretical lessons.

Obviously, proper content and method of teaching are important to ensure the achievement of objectives in ethics education. Students are intended to benefit from ethics education at the tertiary level by developing their ethical awareness, helping them to make moral choices, and connecting those choices to moral theories and concepts. As a result, it is thought that the teaching of ethics at the tertiary level should take the form of normative and application. For this, case-based education is believed to be the best method because it combines theories and actual instances to provide students with a thorough understanding of ethics (Avci, 2017).

Learning Approaches

There is a relationship between lecturers and students during the learning process. Both are crucial for ensuring that the subject's goal is met. Therefore, understanding the teaching approach alone is insufficient. It is wise for lecturers to research how their students learn in order to develop teaching materials that meet both parties' needs for successfully completing the course program. Additionally, a prior study discovered a connection between effective learning strategies and academic success (Reza et al., 2013). Considering that it has been proven to have a significant impact on output and learning outcomes, this emphasizes the value of researching students' learning styles. Each student receives instruction differently. It may be difficult for lecturers to choose how to present the course material to a large class of students. While some students learn best when they discuss concepts, others prefer to learn independently. The term "learning approach" or "learning style" refers to these several learning methods.

Studies on learning styles and learning methodologies have primarily been conducted in the United Kingdom and Australasia, where academics are familiar with the idea (Duff and McKinstry, 2007). It had been demonstrated as a successful start to improving accounting instruction and was frequently utilized in university faculty development programs. Researchers that look into how students learn have no interest in identifying preferences or

particular learning styles. Instead, they are driven to comprehend how learners and their environment interact. In a naturalistic experiment, Marton and his team discovered that students' descriptions of reading an academic article varied widely (Duff and McKinstry, 2007; Entwistle and Peterson, 2004). After that, the contrast is divided into deep and surface approaches. Students that use the deep method seek out the significance of the subject being studied and critically connect it to other experiences and ideas. Students who opt for the surface method frequently rely on memorization and rote learning in isolation from other concepts. Later, a third strategy known as the "strategic approach" was discovered by (Ramsden, 1979). Students who used this strategy were driven by academic success and organized their study time wisely, particularly by analyzing the format and substance of past exams to forecast questions. The table below, Table 1, provides a summary of the traits of several learning methodologies.

Table 1
Attributes of approaches to learning

Strategic	Surface	Deep
Organized studying	Lack of purpose	Seeking of meaning
Time management	Unrelated memorizing	Relating ideas
Alert to demands of assessment	Syllabus boundedness	Use of evidence
Achieving	Fear of failure	Interest in ideas
Monitoring effectiveness	Transmitting information	Supporting understanding

(Source: Rutherford et al., 2016)

However, more recent research has indicated that the strategic approach is not a unique method of learning (Entwistle et al., 2000; Janssen, 1996). Whether students choose a deep or surface approach to their academics depends more on their extrinsic motivation. In conclusion, research on learning approaches only lends credence to the shallow and superficial approaches. Thus, these two learning strategies will be the main subject of this study.

Demographic Background

In addition to the quality of ethics education, certain demographic backgrounds may also influence how someone develops their ethical standards. It has been demonstrated by Modarres & Rafiee (2011), who discovered that among the variables connected with students' ethical decision-making include gender, level of education, and work experience. Additionally, a student's demographic affects their attitude to learning, which is one of the study's variables. This study examines the link between students' demographic backgrounds and ethical behaviour because accounting students may come from a variety of backgrounds. Furthermore, demographic influences on ethical behaviour were not given sufficient consideration in the earlier study. One of the factors used by UNESCO to assess a subject's quality is the qualities of the learner. It covers learner ability, school preparation, prior knowledge, learning hurdles, and demographics. The demographics of the students will be one of the independent variables in this investigation. The background of a student is their demography, which includes their gender, race, religion, and previous secondary education. The ethical behaviour of accounting students is directly correlated with gender and preceding secondary school. However, the learning approach also acts as a mediator in the relationship between gender and ethical behaviour. The Theory of Reasoned Action (TRA) provides the

most comprehensive explanation of the connection between students' backgrounds, pedagogical methods, and moral behaviour. According to this idea, people act according to their intentions, which are impacted by attitudes and arbitrary standards. In the context of this study, the students' backgrounds influence how they view ethics, which in turn affects both their intentions and actual behaviour. Students with religious backgrounds, for instance, are supposed to be more ethical since religion has fostered their conviction in right and evil (Laeheem, 2018).

It is believed that males and females have different personalities and attitudes when it comes to gender. Since various genders have distinct learning styles and ethical standards, this can be one of those variables. An earlier study's conclusions on this connection were conflicting. An adverse effect of gender on ethical sensitivity was discovered by (Ghazali, 2015; Ghazali and Ismail, 2013; Taylor, 2013). According to the majority of the results, male students are perceived as acting unethically and placing less importance on ethical regulation (Abu Bakar et al., 2008; Lucas and Mason, 2008; Modarres and Rafiee, 2011). Other than that, different genders also may have an impact on how people learn. However, results from the previous study on the relationship between gender and learning approaches are blended. According to Rutherford et al (2016), there is no apparent distinction in the learning approach preferences of students based on their gender or age. This is comparable to Nguyen (2016), who found no gender differences in the propensity to utilize the deep or surface strategy, but found that women are more likely than men to employ a strategic learning approach. However, the propensity of students to use various learning strategies depends on their background traits, with gender being one of them (Beukes, 2016; Lynn, 2014; Montano et al., 2010; Hassall and Joyce, 2001). As TRA has been shown to be crucial in influencing the adoption of learning approaches, it can be used to explain students' intentions towards their preferred learning ways (Addison and Chou, 2003). Additionally, a different study discovered that male students, as opposed to female students, prefer to use a surface learning strategy (Lynn, 2014).

The last aspect of the students' demographics to be looked at is their past secondary education. Following that, this educational background will be divided into religious and non-religious schools. It aims to determine whether students' educational backgrounds have an impact on their ethical behaviour. Higher ethical sentiments are typically correlated with religiosity levels. Laeheem (2018), who discovered a link between religious knowledge and moral behaviour, demonstrates this. Additionally, a number of investigations in the field of ethics education employed respondents' religion as a predictor of ethical awareness (Conroy and Emerson, 2004; Espinosa-pike and Barrainkua-aroztegi, 2014; Uyar et al., 2015). Additionally, it has been demonstrated that religiosity significantly correlates with ethical sensitivity (Conroy and Emerson, 2004; Mohamed Saat et al., 2010). Because they believe in God and are afraid of God's wrath, people with a religious upbringing or high levels of religiosity frequently refrain from acting unethically. The previous study had established that religion had an impact on moral behaviour. According to Uyar et al (2015); Hejase and Tabch (2012), religion may play a role in how students' personalities develop. Consequently, it has a favorable impact on ethical consciousness.

Conclusion

The rapid change of time and technology in the business world has now caused it to become increasingly complex. As a part of the business operation, accountants also play a vital role in managing the risks arising from the complexity. Hence, it is important for an accountant to maintain their credibility and always be transparent in handling their job duties. One of the keys is to have good ethics. This paper focuses on how to enhance ethical values among future accountants- the accounting students. Thus, the attention is more on ethics in accounting education. Most of the findings from prior studies show the positive influence of ethics course intervention in accounting education (Dellaportas, 2006; Jackling et al., 2007; Abu Bakar et al., 2008; Low et al., 2008; Elias and Farag, 2010; Mohamed Saat et al., 2010; Modarres and Rafiee, 2011; Taylor, 2013; Miller et al., 2014; Jaafar and Abdul Wahab, 2017). Based on this, a conceptual framework had been developed for this study. It is acknowledged that a good quality ethics course will help to produce highly ethical future accountants. In this study, the quality of the ethics course will be assessed based on four points which consist of contents, teaching approaches, students' background, and learning approaches. Further study will be conducted to test the relationship between the components of the quality of the ethics course with the ethical behaviour of accounting students. It is expected that this study can contribute to the body of knowledge and research on the development of ethics education in the accounting discipline. First of all, this study offered a significant chance to enhance knowledge of the usefulness of providing ethics courses to accounting students. It is understood that every subject supplied has a price. In order to further develop ethics education in a public institution in Malaysia and ensure that the course is worthwhile to give, it is crucial to examine present practices in this area. The ethics curriculum needs to be updated and improved. Furthermore, the new released of *HalaTuju 4*¹ from Malaysian Institute of Accountants (MIA) merely focused on *adab* infused in the accounting curriculum, which makes this study relevant to this field. This study might help in determining the proper subjects to cover while teaching ethics to accounting students. Second, the lecturer lacks a clear understanding of how to run the course successfully. Some lecturers merely impart a moral code, while others instruct the course without having a thorough comprehension of the material. This study gives lecturers better insight into how to create their course-specific teaching materials. Even while the lecturer cannot accommodate every student's preferred method of learning, at least the lecturer can create a variety of teaching methods and approaches for each subject to meet the needs of all students. Thirdly, this study is important because it fills a gap in the body of knowledge about how accounting students are taught and learn. Prior research on accounting ethics has mostly concentrated on its significance and effect on accounting students' ethical sensitivity. Only a few studies have focused on the learning and teaching strategy, despite how important it is to the quality of ethics courses. This study could contribute to the development of a research framework for instructional design. Based on the conceptual framework developed in this paper, future research may pay attention to finding more possible determinants that can help to enhance the ethical behaviour of accounting students. Besides, future research can also proceed with a study on the teaching and learning activities of ethics courses so that the course could give a big impact on students. In this way,

¹HalaTuju is an accounting curriculum guideline issued by the Malaysian Institute of Accountants (MIA) as a pre-requisite for accreditation on accounting courses for public universities in Malaysia.

the objective of this course which is to produce ethical future accountants will be achieved successfully.

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