

The Relationship among Ethical Ideologies, Ethical Sensitivity and Attitude of Business Students towards Accounting

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Abstract

This paper examines the relationships between ethical ideology, ethical sensitivity and attitude of undergraduate business students towards accounting course. The data was gathered by using questionnaire designed to measure these variables from undergraduate business students of one public university in Turkey. Confirmatory factor analyses and Structural Equation Modeling were applied in order to analyze data. Results indicates that: (1) Attitude of business students towards accounting course are positively affected by their ethical sensitivity. (2) However different ethical ideologies have different impacts on attitude; SEM analysis show that while idealism has negative impact on the attitude towards accounting, relativism has positive impact contrary to the expectations. This controversial results directed the study to investigate mediation effect of ethical sensitivity between idealism and attitude. Mediation analysis showed that ethical sensitivity has full mediation effect on the relationship idealism and ethical sensitivity. (3) The effects of idealism and relativism on ethical sensitivity of students were also investigated. According to results it is inferred that while idealism has positive impact, relativism has negative impact on ethical sensitivity.

Keywords: Accounting, Attitude, Idealism, Relativism, Ethical Sensitivity, Education

Jell Codes: M10, M40, M41, I23

Introduction

Increasing accounting scandals and negative perceptions created by media and rumor related to accounting profession has bought several problems for the accounting education and accountin profession. In addition to distrust of the public on accounting profession; edaquate, qualified, honest and public-spirited human resources problem started to draw attention. One of the most important reason of this problem is the negative attitudes of society towards accounting and accounting profession due to the ethical issues being seen in business world. Negative attitude of the society towards accounting also influences the attitude of undergraduate business and accounting students towards accounting and accounting profession.

There are some efforts to create more favorable attitude for the accounting and accounting profession, but more comprehensive researches and information about the factors which affect the attitude of students are needed to understand (Shaftel and Shaftel, 2005). Negative attitude of society is usually related to ethical problems that is seen in business world related to accounting process. Because of that, the ethical concern of society towards accounting should be reharshed by the academicians and business world. Because the accountants of future are educated at universities, ethics education plays a crucial role in eliminating these concerns of society.

In this study, because the accounting scandals are arisen from ethical problems, the effects of ethical factors influencing the attitude of students towards accounting were analyzed. In literature there are some research investigating the attitude of students towards accounting and accounting profession. However the number of studies which investigate the ethics related factors affecting attitude of students are limited. In order to overcome this deficiency in literature, the effect of ethical ideologies and ethical sensitivity of undergraduating business students on attitude of them towards accounting and the relationship among ethical ideologies and ethical sensitivity were analyzed via data gathered from undergraduating business students of one public university in Turkey. In the context of ethical ideologies, the impact of idealism and relativism on attitude of students were investigated.

The rest of the research is organized as follows; literature review will be presented in the next section and theoretical background of research model and hypotheses will be explained. Methodology of research will be handled in the third section. Fourth section will give information about the analyses conducted and their results. And lastly, result of the study will be outlined and explained.

Literature Review and Hypotheses

Attitude

In literature there is no generally accepted attitude definition. However, some of these definitions mostly accepted comparison with others. Eagly & Chaiken (1993, p. 1; 2007, p. 582) describe attitude as "a psychological tendency that is expressed by evaluating a particular entity (or attitude object) with some degree of favor or disfavor". Attitude comprises the senses and assessments of individual about the certain behavior, objects or notion and show the degree of being either favorable or unfavorable towards them (Ajzen, 1993; Ajzen and Fishbein, 2000; Leonard, Cronan and Kreie 2004). Because they contemplate that attitude is one of the most important determinants of certain behavior, there are many researchers who investigate attitude-behaviour relationship. Fishbein and Ajzen (1975), Ajzen and Fishbein (1977, 1980, 2000, 2005), Bagozzi and Burnkrant, (1979), Fazio et al. (1982), Glasman and Albarracín, (2006) and Sheth (2011) are some of these researchers. According to Ajzen and Fishbein (1977, 2000, 2005) attitude is one of the important determinants of intention which is unique predictor of certain behavior. It means that how positive the attitude of the individual toward behavior, their intention to perform behavior will be much stronger.

Many researchers (e.g. Marriott and Marriott, 2003; Shaftel and Shaftel, 2005; Nouri and Clinton, 2005) have investigated the attitude from different perspective in the context of

accounting education. Nouri and Clinton (2005) investigated how gender, presentation mode and use of mental imagery affect the attitudes of accounting students towards class presentations and instructor. They found that female students show more positive attitudes towards presentation and instructor according to male when PowerPoint presentation is used. According to Shaftel and Shaftel (2005), subjective norms of business students affects their achievement attitudes.

Marriott and Marriott (2003) investigated the attitude of undergraduate accounting students towards accounting as a profession during their education period. They found that students have more favorable attitude towards accounting at the first year than at the end of their studies. They inferred from the results of the study that the accounting education they receive from university negatively affects their attitudes towards accounting profession.

Ethical Sensitivity

Ethical sensitivity is defined as a “ability to recognize the ethical nature of a decision” (Shaub, Finn and Munter, 1993, 147). According to Dellaportas et al. (2011), in order to be comprehended ethical issues by students, ethical sensitivity is one of the prerequisite factors. If they do not comprehend the ethical issues, they can not behave ethically. Many researchers has researched the ethical sensitivity of of students in the context of accounting education (e.g. Fischer and Rosenzweig, 1995; Ameen, Guffey and McMillan; 1996; Chan and Leung, 2006; Dellaportas et al., 2011; Yilmaz Karakoc, 2016).

Yilmaz Karakoc (2016) examined the effect of ethical sensitivity on academic performance of business students in accounting course. She found that ethical sensitivity has possitive effect on academic performance. Frisque and Kolb (2008) examined the relationship between the ethics training and attitude and between ethics training and analysis of ethical dilemmas among office professionals. They found that office professionals who attend ethics training has more positive attitude towards identifying and handling ethical situations in the workplace in comparision with control group. They also found that ethic training improves the ethical sensitivity of office professionals. The research of Kerr and Smith (1995) displayed that according to the accounting students, ethic is the fundamental prerequisite for business and accounting, and unethical behaviors harm to the accounting profession and society.

In accordance with these explanations, it is predicted that ethical sensitivity affects the creation of more favorable attitude of undergraduate business students towards accounting. These suggestion is hypothesized as follows;

Hypothesis 1: Business students’ ethical sensitivity positively affects their attitudes towards accounting course.

Unethical behavior, especially cheating, is a serious and increasing problem in accounting education (Kerr and Smith, 1995). Increasing the ethical sensitivity of business students plays an important role in avoiding these kind of unethical behavior. In order to measure ethical sensitivity of students in the current study, it is asked to them to range the level of agreement with statements about unethical issues in the light of the research by Kerr and Smith (1995) and Ameen et al. (1996).

Ethical Ideology

Forsyth's (1980) taxonomy of ethical ideologies consists of two sub-dimensions; idealism and relativism. While idealism refers to the complying universal moral rules in order to behave rightly and avoid harming others; relativism refers to disobey the universal moral rules (Forsyth, 1980; Winter, Stylianou and Giacalone, 2004; Forsyth, O'Boyle & McDaniel, 2008).

There are some researchers who investigate the effect of ethical ideologies on attitude (e.g. Singh and Forsyth, 1989; Galvin and Herzog, 1992; Chan and Lai, 2011). Singh and Forsyth (1989) investigated the relationship between ethical ideologies and sexual attitudes and found that differences in ethical ideologies influence the sexual attitudes. According to them, while relativist has more positive attitude towards sexual behaviors, nonrelativist has negative attitudes. Galvin and Herzog (1992) suggested that idealism is associated with attitudes toward animal use. Chan and Lai (2011) indicated that different ethical ideologies has different impact on software piracy attitude.

Although there are some research which investigate the impact of ethical ideologies on attitude, there is no research which enlighten the relationship between ethical ideologies on attitudes of undergraduate business students towards accounting. Because of that, this study examines the impact of idealism and relativism on attitude towards accounting. Because the more idealistic individuals comply the universal rules and avoid to harm others and because the accounting is based on the universal rules to protect all the stakeholders against possible negative results and undesirable situations, they will have more positive attitude towards accounting. However, more relativist individuals disobey the universal rules and do not believe their validity, they also tend to disobey universal accounting standards and rule. Because of that, more relativist individuals have negative attitudes towards accounting. These propositions are hypothesized as follows;

Hypothesis 2: *Idealism positively affects the attitude of business students towards financial accounting course.*

Hypothesis 3: *Relativism negatively affects the attitude of business students towards financial accounting course.*

Douglas and Wier (2000) displayed that while more idealistic managers are less likely behave unethically, more relativist managers are more prone to unethical behavior such as budgetary slack creation. Forsyth (1980) and Shaub et al. (1993) indicated that different ethical ideologies could cause differences in the level of ethical sensitivity of individuals. Shaub et al. (1993) conducted a study which investigate the impact of idealism and relativism on ethical sensitivity of auditors. He suggested that because the idealist individuals suppose that if they perform the right behavior, positive results will occur, they will be more sensitive about effective impact of their behavior. Shaub et al. (1993) asserted significant and positive relationship between idealism and ethical sensitivity from this point of view. In contrast, because the relativist individuals tend to ignore moral principles and ethical behavior, they will have less ethical sensitivity when they faced controversial issues. Because of that, significant and negative relationship is asserted between relativism and ethical sensitivity by Shaub et al. (1993). Results of their study showed that idealism has reduced level of impact on ethical sensitivity, relativism has significant and negative impact on ethical sensitivity as it is expected

(Shaub et al., 1993). Sparks and Hunt (1998) also confirmed the negative impact of relativism on ethical sensitivity. Chan and Leung (2006) investigated the factors affecting ethical sensitivity of accounting students. However they couldn't find statistically significant relationship between ethical ideologies and ethical sensitivity in the multivariate logistic regression model; correlation analysis showed positive correlation between idealism and ethical sensitivity and negative correlation between relativism and ethical sensitivity.

Although ethical ideology is mostly explored issue on business students (Longenecker, McKinney and Moore, 1989; Zgheib, 2005; Pekdemir and Turan, 2005), the effect of ethical ideology on ethical sensitivity and attitude of undergraduate business students towards accounting has not been investigated comprehensively in literature. In this study, the impacts of idealism and relativism on ethical sensitivity of undergraduate business students were investigated. As it is discussed in previous studies for managers and auditors, It is suggested that idealism and relativism levels of business students affect their ethical sensitivity and so, ethical behavior. These relationships are hypothesized as follows:

Hypothesis 4: Idealism positively affects the ethical sensitivity of business students.

Hypothesis 5: Relativism negatively affects the ethical sensitivity of business students.

Research Methodology

Data Collection

The sample of the current study is randomly selected undergraduate business students who attend accounting course in one of the public university in Turkey. The data was collected via questionnaire which consists of 27 five-point Likert-type items. Totally, 160 questionnaires were distributed to the students via e-mail and 112 usable questionnaires were returned. The response rate of students was computed as 0.70. Some of questionnaires were excluded from the study because of misleading answers of students. Consequently, the final data comprises 100 valid questionnaires with about 0.63 response rate. This reveals that a good response rate was achieved for the data (Babbie, 1989, 1990).

When the descriptive statistics are examined, it is seen that 47% of the respondents is female and 53% is male. Ages of respondents are ranged from 19 to 25 years. The average age is 21.78 years old.

Scale Development

Dependent variable of this study is the attitude of undergraduate business students towards accounting and their ethical sensitivity. Independent variables are ethical ideologies of students; idealism and relativism. The scales of variables used in this study are adapted from previous researches conducted in accounting and other disciplines and so, their reliabilities and validities were verified by these researches.

Ethical sensitivity scale was adapted from the study of Ameen et al. (1996). Seven items were used to measure ethical sensitivity. It was requested from the respondents to rate severity of these items in the context of ethics. All items of scales were measured with five-point Likert-type scale ranging among 1 = not cheating, 2 = somewhat, 3 = moderately, 4 = quite, 5 = most. Average scores of each item were calculated in order to analyze data.

Attitude of students towards accounting course was measured with 8 items adapted from Geiger (1990). Respondents were requested to rate the statements related to their attitudes towards accounting. Five-point Likert-type scales ranging from 1 = strongly disagree and 5 = strongly agree were used in order to measure attitude.

Scales of idealism and relativism (Ethic Position Questionnaire) were adapted from the ethical ideologies taxonomy of Forsyth (1980). Idealism scale consists of 7 items and relativism scale consists of 5 items. Items of the scales were measured with Five-point Likert-type scales ranging from 1 = strongly disagree and 5 = strongly agree.

Analyses and Results

In order to analyze data and to test research hypotheses which questioning the relationship among attitude, ethical sensitivity, idealism and relativism, the data was analyzed by using confirmatory factor analysis and structural equation modeling (SEM). The main reason to use SEM method is that SEM makes possible to analyze different and multiple relationships among variables at the same time. Nonlinear partial least squares (PLS) regression technique was used with WarpPLS 3.0 Software (Kock, 2012) to perform SEM. The main reason to choose WarpPLS Software is that it also takes into consideration the non-linear relations among the latent variables (Kock, 2011) and it can be used to analyze small sample size.

Model Fit Indices

Model fit indices were calculated in order to assess the fitness of model to data. Results indicate that all the fit indices meet the necessary criteria for the research model as it is stated by Kock (2012). P values of APC (Average Path Coefficient: 0.243) is lower than 0.001 and ARS (Average R-Squared: 0.180) is lower than 0.05. AVIF (Average Variance Inflation Factor: 1.065) is lower than 3.3. Results revealed that the research model fits the data. It also shows that model has satisfactory predictive and explanatory quality (Kock, 2012). Because it provides better results than the other techniques of WarpPLS in the existence small sample size; stable method was used as a resampling method (Kock, 2015). In Table 1, model fit indices and p values are presented.

Table 1: Model Fit Indices and P values

APC (Average path coefficient)	0.243	p<0.001
ARS (Average R-Squared)	0.180	P=0.005
AVIF (Average Variance Inflation factor)	1.065	acceptable if <= 5, ideally <= 3.3

Reliability and Validity

In order to examine the fitness of the data to research model, confirmatory factor analyses were conducted. Results indicated that combining factor loadings are greater than 0.5 (p values < 0.001). It means that research model has acceptable convergent validity (Hair et al., 2009). Discriminant validity necessitates that the loadings of each item on its own latent variable should be greater than its loadings on other variables (Fredriksson, 2010, 73; Jewell,

2011). All the loadings of items in this study are convenient to this criterion. This finding verifies the discriminant validity. Loadings and cross-loadings are showed in Table 2.

Table 2: Combined loadings and cross-loadings

	Attitude	Idealism	Ethical Sensitivity	Relativism	SE	P value
Attitude1	(0.706)	0.040	0.262	0.059	0.076	<0.001
Attitude2	(0.719)	-0.002	0.007	0.081	0.076	<0.001
Attitude3	(0.623)	-0.127	-0.060	-0.014	0.076	<0.001
Attitude4	(0.800)	0.073	-0.019	-0.028	0.076	<0.001
Attitude5	(0.682)	-0.010	-0.073	0.070	0.076	<0.001
Attitude6	(0.733)	0.035	-0.128	-0.057	0.076	<0.001
Attitude7	(0.775)	0.003	-0.064	-0.111	0.076	<0.001
Attitude8	(0.767)	-0.035	0.072	0.016	0.076	<0.001
Idealism1	-0.009	(0.838)	0.041	-0.027	0.076	<0.001
Idealism2	-0.065	(0.741)	-0.131	-0.107	0.076	<0.001
Idealism3	0.028	(0.815)	-0.030	-0.021	0.076	<0.001
Idealism4	0.022	(0.829)	-0.109	0.023	0.076	<0.001
Idealism5	0.035	(0.838)	0.058	0.034	0.076	<0.001
Idealism6	-0.014	(0.800)	0.068	0.218	0.076	<0.001
Idealism7	-0.006	(0.697)	0.107	-0.146	0.076	<0.001
EthicSen1	0.062	0.081	(0.763)	-0.047	0.076	<0.001
EthicSen2	-0.012	0.046	(0.868)	-0.029	0.076	<0.001
EthicSen3	0.051	-	(0.885)	0.015	0.076	<0.001

		0.157			6	1
EthicSen4	0.049	-0.003	(0.891)	0.010	0.076	<0.001
EthicSen5	-0.135	-0.018	(0.870)	-0.008	0.076	<0.001
EthicSen6	-0.055	0.043	(0.908)	-0.031	0.076	<0.001
EthicSen7	0.061	0.026	(0.668)	0.110	0.076	<0.001
Relativism 1	-0.091	0.195	0.046	(0.640)	0.076	<0.001
Relativism 2	-0.117	0.007	0.040	(0.688)	0.076	<0.001
Relativism 3	0.100	-0.072	-0.143	(0.665)	0.076	<0.001
Relativism 4	0.035	0.011	-0.011	(0.817)	0.076	<0.001
Relativism 5	0.062	-0.128	0.067	(0.710)	0.076	<0.001

The reliabilities of the scales were tested via composite reliability (CR) and Cronbach's alpha coefficients. In this study, Composite Reliability coefficients of all variables are greater than 0.7 as it is suggested by Bagozzi and Yi (1988) and Nunnally (1978). Cronbach Alpha coefficients of variables were also calculated and all Cronbach Alpha coefficients are greater than 0.6 which is specified level by previous studies (Anderson et al., 1998). Reliability coefficients verify the reliability of scales used in this study.

Table 3: Composite Reliability, Cronbach's Alpha and AVEs

	Composite Reliability Coefficients	Cronbach's Alpha Coefficients	Average Variances Extracted
Attitude	0.900	0.872	0.530
Idealism	0.923	0.902	0.633
Ethical Sensitivity	0.943	0.929	0.706
Relativism	0.832	0.747	0.500

Average variances extracted (AVE) of latent variable were computed in order to analyze convergent and discriminant validity (Kock, 2012). All AVE's are higher than 0.5 as it is suggested by Fornell and Larcker (1981). It means that all the scales of study have convergent

validity. Fornell & Larcker (1981) and Kock (2012) indicate that AVE's should be taken into consideration with latent variable correlations in order to mention discriminant validity. In other words, the square root of AVE's of each latent variable should be greater than the other correlation coefficients related to same latent variable on the same column (Fornell & Larcker, 1981; Kock, 2012). The square root of AVE's of each latent variable meets this criterion in this study and scales of this research have discriminant validity.

Table 4: Latent Variable Correlations

	Attitude	Idealism	Ethical Sensitivity	Relativism
Attitude	0.728			
Idealism	0.026	0.796		
Ethical Sensitivity	0.440	0.191	0.840	
Relativism	0.036	0.290	-0.022	0.707

Note: Square roots of average variances extracted (AVE's) shown on diagonal.

Results of SEM Analysis

In order to analyze the relationship among attitude, ethical sensitivity, idealism and relativism, SEM analysis is performed. Results of the analysis are presented in Figure 1.

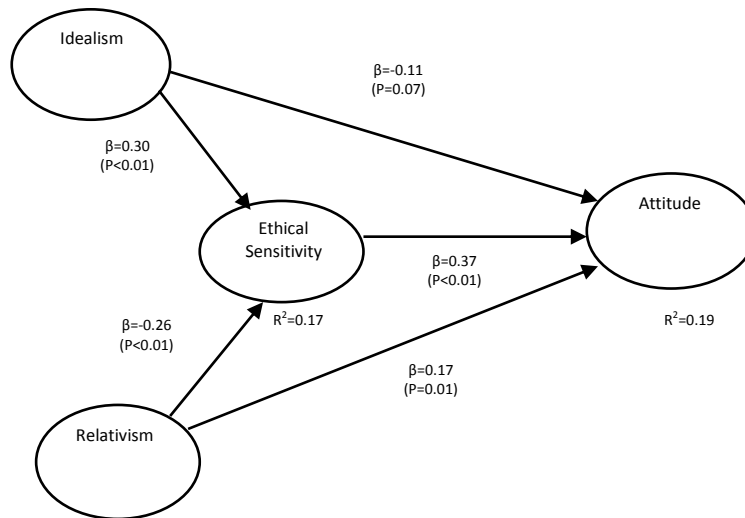


Figure 1: Results of Structural Equation Modeling

Results reveal that there are statistically significant and positive relationship between ethical sensitivity of students and their attitude towards accounting ($\beta=0.37$, $P<0.01$); between relativism and attitude ($\beta=0.17$, $P=0.01$) and between idealism and ethical sensitivity ($\beta=0.30$, $P<0.01$). The other finding of the study is that relativism negatively affects the ethical sensitivity of students ($\beta=-0.26$, $P<0.01$) as it is expected. It is also found that there is negative relationship between idealism and attitude ($-\beta=0.30$, $P=0.07$) on the contrary to suggested. However this finding is accepted as a statistically significant at the level of 0.10 by some researchers; it is not generally accepted as a statistically significant at a specified level (usually lower than .05). R squares of the study were also analyzed. It shows that ethical sensitivity, idealism and

relativism explain 0.19% of total variance of attitude of students towards accounting. Idealism and relativism explains 0.17% of total variance of ethical sensitivity of students. According to R square coefficients, ethical sensitivity, idealism and relativism are the important agents which predict attitude of students towards accounting. Idealism and relativism has an important role in predicting ethical sensitivity of students.

Because the relationship between idealism and attitude is not statistically significant, the possibility of the existence of mediation effect between idealism and attitude also investigated. In the light of Baron and Kenny’s (1986) explanations related to mediation effect, mediation analyses were conducted. Kock (2010) explains the way of mediation analysis in accordance with Baron and Kenny’s explanations. According to these explanations, it is necessary to built two models. The first model investigates the relationship between idealism and attitude and the second model should analyze the relationship among idealism-ethical sensitivity and attitude (idealism → attitude; idealism → ethical sensitivity and ethical sensitivity → attitude).

Table 5: Path coefficients and P Values for Mediation Analysis

	Path	Path coefficients	R ²	P values
Step 1	Idealism → Attitude	0.23	0.05	<0.01
Step 2	Idealism → ethical sensitivity	0.32	0.10	<0.01
	Idealism → Attitude	-0.14	0.15	=0.07
	ethical sensitivity → Attitude	0.42		<0.01

As it is seen in Table 5, mediation analysis and two models which investigate mediation role of ethical sensitivity meet the all criteria indicated by Kock (2010). The relationship between idealism and attitude is statistically significant and positive ($\beta=0.23$, $P<0.01$) in first model. In second model, the relationship between idealism and ethical sensitivity ($\beta=0.32$, $P<0.01$) and between ethical sensitivity and attitude ($\beta=0.42$, $P<0.01$) are statistically significant and positive. However in second model the relationship between idealism and attitude is not statistically significant ($\beta=-0.14$, $P=0.07$) at specified level of 0.05. While the separate effect of idealism on attitude is significant and positive, the effect of idealism in multiple effect analysis is not significant. It means that ethical sensitivity has full mediation effect on the relationship between idealism and attitude.

Conclusion

Attitude of students towards accounting is the important factor which predicts their success and behavior related to accounting. Because of that, it is targeted to analyze the impact of ethical sensitivity and ethical ideologies (idealism and relativism) on attitude of business students towards accounting. Furthermore, the impact of idealism and relativism on ethical sensitivity of students also tested. For this purpose, SEM was performed in order to analyze the relationships under consideration by using WarpPLS 4.0 Software.

According to the results of analyses, ethical sensitivity has significant and positive impact on attitude of students towards accounting. It means that increase in the ethical sensitivity of students positively affect the attitude of students towards accounting. SEM analysis showed insignificant relationship between idealism and attitude. Because of that the existence of mediation effect of ethical sensitivity was also explored. According to mediation analysis, idealism has statistically significant effect on attitude separately; but it has not significant impact in the model investigating the multiple relationships among variables. Mediation analysis showed that ethical sensitivity has full mediation role on the relationship between idealism and attitude. The impact of idealism and relativism on ethical sensitivity of students also tested. While idealism has statistically significant and positive impact on ethical sensitivity, relativism has statistically significant but negative impact on ethical sensitivity as it is purposed.

Relativism also has statistically significant and positive impact on attitude towards accounting on the contrary to expectation. However this finding supports the findings of Singh and Forsyth (1989), this controversial result could be originated from the taxonomy of ethical ideologies used in this study. Because of the small sample size of the current study, two factor taxonomy of Forsyth (1980) is used in this research. But Forsyth (1980) has more comprehensive taxonomy which consists of four sub-dimensions. Future researches could enlighten and improve the research model by using ethical ideology taxonomy with four factors.

Results also revealed that idealism has statistically significant and positive relationship between idealism and ethical sensitivity and negative relationship between relativism and ethical sensitivity. In other words, increase in the level of idealism also increases the ethical sensitivity of students and increase in the level of relativism decreases the ethical sensitivity of students. These results are consistent with Douglas and Wier (2000), Shaub et al. (1993) and Chan and Leung (2006).

This study contributes literature by displaying variables which affect the attitude of students towards accounting. If academicians know factors affecting attitude of students towards accounting, they could enhance their educational program to create positive attitude in students. So, they could increase the success of students in accounting course and accounting as a profession.

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