

# Accounting Ethics Courses, Teaching Pedagogies and Values on Ethical Behaviour of Accounting Graduates in Malaysia

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## Abstract

**Purpose:** This study aims to assess the impact of accounting ethics courses and teaching pedagogies on the values/fundamental principles and ethical behavior of accounting graduates in Malaysia. Additionally, this research explores the role of values/fundamental principles as a mediating variable in this context.

**Design/methodology/approach:** The data for this study was collected through an e-survey, yielding 344 usable responses from accounting graduates accredited by the Malaysian Institute of Accountants (MIA). The data was then analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

**Findings:** The findings of this study suggest that teaching pedagogies have a significant influence on both the values/fundamental principles and ethical behavior of accounting graduates. However, it is worth noting that accounting ethics courses only influence the values/fundamental principles. Furthermore, the values/fundamental principles play a positive and significant mediating role in the relationship between accounting ethics courses and teaching pedagogies on the ethical behavior of accounting graduates in Malaysia.

**Research limitations/implications:** This study focuses on the perception of accounting graduates from MIA-accredited universities in Malaysia. This study also only used quantitative method, which is e-survey. Future study may adopt qualitative method to get in-depth views from the academicians, practitioners and accounting regulatory bodies.

**Practical implications:** The findings of this study relevant to the Ministry of Education, Ministry of Higher Education and the Malaysian Institute of Accountants to develop the ethics accounting modules that can enhance the ethical behavior of future accountants in Malaysia. This study also relevant to the academicians/educators in delivering the most effective ethics courses to the accounting graduates in Malaysia.

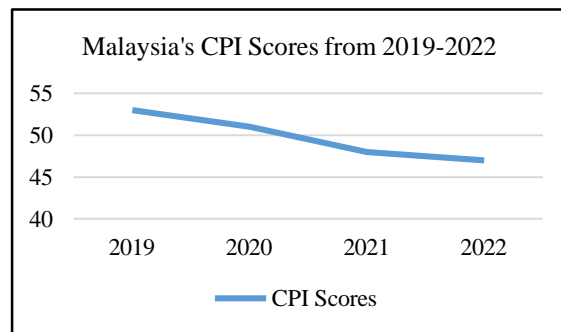
**Originality/value:** By confirming the mediator (values/fundamental principles), this study offers important and noteworthy insight in explaining the relationship between accounting ethics courses, teaching pedagogies and ethical behavior.

**Keywords:** Accounting Ethics Courses, Teaching Pedagogies, Values, Ethical Behavior

## Introduction

Education institutions worldwide are expected not only to impart knowledge and skills necessary for future professionals but also to contribute to the moral dimension of

professionalism (De Ruyter & Schinkel, 2017). In Malaysia, a strong emphasis has been placed on ethics and morality education from preschool through university. The Malaysia Education Blueprint 2013-2025, established by the Ministry of Education (MOE), is aimed at instilling a profound sense of ethics and spirituality in graduates to equip them to navigate the challenges they will inevitably face in adulthood (MOE, Malaysia Education Blueprint 2013-2025 (Preschool to Post-Secondary Education), 2013). The Malaysian education system further underscores the importance of ethics in the tertiary education sector, particularly in the field of accounting, as evident in *Halatuju Perakaunan* (Mohamed Saat, Porter, & Woodbine, 2010). This underscores that ethics in education is a pivotal component of educating students.



Source: Transparency International (2022)

Figure 1: Corruption Perception Index of Malaysia from 2019 – 2022

According to the Corruption Perception Index (CPI) in 2022, more than two-thirds of countries around the world has a CPI score below 50 (where 100 is very clean and 0 is highly corrupted) (Transparency International, 2022). The CPI scores of Malaysia were also declined for four (4) consecutive years as shown in Figure 1. On the other hand, the accounting scandals, such as *Serba Dinamik* (2022) and *1Malaysia Development Berhad (1MDB)*, have been highlighted in every news in Malaysia (Bernama, 2022; BBC News, 2022). It can be seen that whether in public or private sectors, the unethical scandals related to accounting and financial have risen the concern of the stakeholders, including the public. Hence, it is very important to every parties, including educational institutions, to take a proactive steps in fighting the corruption/fraudulent cases in Malaysia.

Despite all expectations and initiatives taken by the education institutions in producing competent and ethical graduates, there is still a “graduate skills gap” still exists when comes to fulfilling the demands of the labor market (News Strait Time, 2018). According to Rehman and Mehmood (2014), besides communication and technical/professional skills, personal attributes is one of the employability skills need to be possessed by graduates. Good work ethics, timekeeping, teamwork, leadership skills, reliability, integrity, flexibility and dependability are some of the graduates’ skills that are expected from the employer (Rehman & Mehmood, 2014). Even though some of the skills are acquired during the practical experience at the workplace, the education institutions need to play crucial roles in preparing the graduates with all the knowledge and skills that are needed in the industry.

Some of the employability skills demanded by the employers are similar to the fundamental principles of accountants that have been listed in the Malaysian Institute of Accountants (MIA) By-Laws (On Professional Ethics, Conduct and Practices) 2022. According to MIA By-Laws (amended as at July 2022), there are five fundamental principles of accountants; (i) integrity,

(ii) objectivity, (iii) professional competence and due care, (iv) confidentiality, and (v) professional behaviour (MIA, 2022). Every accountants in Malaysia are expected to follow this code of ethics in providing the professional services to the client. The inclusion of fundamental principles in the MIA By-Laws into the Malaysian accounting curriculum, *Halatuju Perakaunan* (HT), have showed how important the accounting graduates to uphold these values and principles when entering the industry (Noor Lela, 2015). Hence, it shows that every education institutions in Malaysia are expected to be able to produce accounting graduates with not only expert in technical skills, but also uphold the fundamental principles as an accountants.

In educational institutions, the accounting skills and knowledge need to be exposed to the students as early as it can be, and it is up to the educators/academicians to use whatever methods of educating the students (Jaafar & Abdul Wahab, 2017). For example, early exposure to the reality of working in the industry can be given to the graduates by inviting the industry player to give a sharing session or lecture. These sharing session can open the students' eyes on what is really happened in the industry (Shaharuddin & Jamil, 2022). Hence, the teaching pedagogies used by the educators/academicians are contributing to the learning process of the accounting students. According to Aldajah et al. (2014), the teaching styles and learning styles of the students need to be compatible in order to enhance the teaching quality and improve its effectiveness. As every students have a vary ways on how they receive and process the information, thus multiple teaching pedagogies should be used in creating the best space of learning process of the students (Aldajah, Haik, & Moustafa, 2014).

In conclusion, the educational institutions are one of the parties that played important role in producing an ethical graduates, especially accounting graduates. Each courses taught in the classroom are expected to teach the students the values/fundamental principles to be ethical accountants. Thus, this paper examines the relationship between accounting ethics courses, teaching pedagogies, and values/fundamental principles on the ethical behaviour of accounting graduates. This paper also prove that there is values//fundamental principles mediates the relationship of accounting ethics courses and teaching pedagogies to ethical behaviour of accounting graduates. Hence, the objectives of this paper are;

- (i) To examine the relationship of accounting ethics courses and teaching pedagogies with ethical behaviour;
- (ii) To examine the relationship of values/fundamental principles with ethical behaviour;
- (iii) To examine the relationship of accounting ethics courses and teaching pedagogies with values/fundamental principles; and

- (iv) To examine whether values/fundamental principles mediate the relationship of accounting ethics courses and teaching pedagogies with ethical behaviour.

The findings of this study can be used by the Ministry of Education (MOE) and the Ministry of Higher Education (MOHE) to improve the accounting ethics module to curb the unethical behaviour. Additionally, the Malaysian Institute of Accounting (MIA) can use the findings of this study to advance ethics within the Malaysian accounting industry. Indirectly, it will improve Malaysians' favourable opinion of the accounting profession. In the next section, the study will present the literature review, theoretical framework and development of the hypotheses based on the previous studies. After presenting the study's methodology, research design and measurement, the study will explain the analysis result. Finally, the study will highlight the theoretical and practical implications, limitations, and directions for further studies.

**Literature Review**

***Accounting Education in Malaysia***

Ethics has been inculcated in education since long time ago. In the Malaysia Education Blueprint 2013-2025, general ethics and spiritual subjects are taught (MOE, 2013). Islamic and moral education emphasising on ethics were taught during primary school (Tamuri, Othman, Dakir, Ismail, & Stapa, 2013; Balakrishnan, 2010). Meanwhile, the secondary school offers the introduction to the basic accounting courses but the syllabus only focus on the technical knowledge (Jamaluddin, et al., 2016). In the tertiary level, professional ethics in accounting are more exposed to the accounting students, and this includes the ethics and moral values in accounting profession (O'Leary & Mohamad, 2008).

In universities approved by the Malaysian Institute of Accountants (MIA), the courses offered were highlighted on the importance of the code of ethics in accounting profession, such as the MIA-By Laws (MOHE, 2007). If the accountants were behaving according to the code of ethics, it can help the accountants to maintain the quality of professional services provided to the client. Hence, the *Halatuju Perakaunan* (HT) has been established by MOHE, with collaboration of the MIA. As at 2023, there are four (4) editions of *Halatuju Perakaunan* (HT) has been issued and it has been updated and revised every few years. The summary of inclusion of ethics into Malaysian accounting education in *Halatuju Perakaunan* (HT) can be seen in the Table 1. Based on this table, the format and structure of the accounting ethics courses have been amended over the years.

Table 1: The Amendment of Accounting Ethics Courses in the *Halatuju Perakaunan*

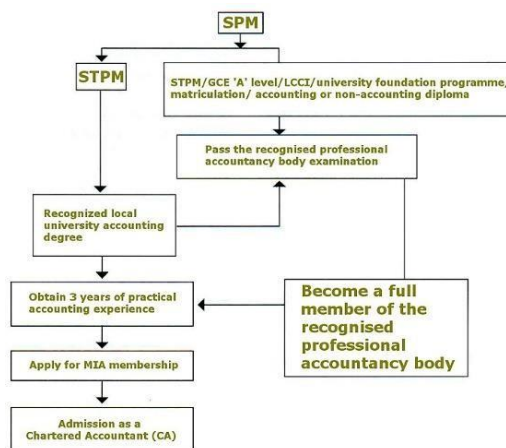
Aspect	HT1	HT2	HT3	HT4
Curriculum	Concern on the credit hours and syllabus of accounting programs	Improvement on the teaching pedagogy with adequate technology	Minimal credit hour (excessive) and briefly touch on Islamic transactions	The total credit is decreased to fit the 3 to 3.5 year study period
Teaching Pedagogy	List of the methods of teaching have been suggested	Student-centred approach recommended	Focus on the development of critical thinking, communication and practical approach	Element of <i>Adaab</i> is included as one of the learning outcomes

Structure of the Course	Recommending one stand-alone ethics subject	One stand-alone and embedded in other subjects	One stand-alone and compulsory to be embedded to other courses	At least one (1) stand-alone and stronger emphasize on the embedded to other courses
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Source: MOHE (2007; 2016; 2022)

The Halatuju Perakaunan (HT) has recommended method of deliveries can be used by the educators/academicians in each of the courses offered to the accounting students. Some of the teaching pedagogies recommended are video presentations, case study, and traditional lecture (MOHE, 2016; MOHE, 2007; MOHE, 2022). Different approaches, whether passive or active teaching methodologies can be used by the educators/academicians, as long as the learning outcome is achieved (O’Leary & Stewart, 2013). Accounting educators/academicians have the options to choose whether to use active, passive or combination of the strategies in the teaching and learning process (Loeb, 2015). As the learning styles of every students are vary from one to another. It is recommended to use more than one teaching pedagogies to teach ethics to accounting students. It is also supported by Graham et al. (2012) that recommend that educational institutions should utilize a variety of approaches to effectively teach ethics to their accounting students.

In Malaysia, there are several paths can be followed to be a Certified Accountants. Accounting students have the option to choose different pathway after completing the secondary school. The students can apply to any foundation programs for example *Sijil Tinggi Pelajaran Malaysia* (STPM), General Certificate of Education (GCE) A-Levels, London Chamber of Commerce and Industry (LCCI), university foundation programs, matriculation, or any accounting or non-accounting diploma. After passing all the academic requirements, the accounting graduates need to obtain three years of practical experience can be in any service of chartered accounting firm, government department, bank, insurance company, local authority or other commercials, financial, industrial or professional organisation or other undertaking approved by the Council (Section 14 (1)(a)(b)(c)). The details of the pathway can be explained in the Figure 2.



Source: MIA (2019)

Figure 1: Path for Accountancy Career in Malaysia

***Values/Fundamental Principles of Accountants in Malaysia***

In this paper, values and fundamental principles are used interchangeably. According to Hunt and Vitell (1986), the values system of individual has the impact on the ethical behaviour. The roles of values can help shape ethics, and a lack of ethics will cause various unethical issues in the industry (Haron, Jamil, & Ramli, 2020). People's priority for various values reflects their temperaments, personalities, socialisation, specific life events, and environment (Rallapalli, Vitell, & Szeinbach, 2000). Multiple studies examine individuals' values and how they use them to make decisions in any dilemmas (Hofstede G. , 1984; Hofstede G. , 1991; Hofstede G. , 2001; Rokeach, 1973; Schwartz & Bardi, 2001). These values will influence individuals' behavioural, whether in personal or professional life.

As for accounting profession in Malaysia, the professional values were listed the fundamental of ethics in accounting profession in the code of conduct. Every profession in this world has their own code of ethics in order to maintain ethical behaviour while conducting their services. In accounting profession, there are different code of conducts has been referred by accountants all over the world. In Malaysia, the MIA has issued MIA By-Laws (on Professional Ethics, Conduct and Practice) to be the guideline for accountants in maintaining the ethical behavior while conducting the services. This guideline has been adapted from the IFAC Code of Ethics (MIA, 2022). In this guideline, professional values as accountants has been listed to specify the roles of accountants in maintaining the ethics and moral values while conducting professional services.

The MIA By-Laws (on Professional Ethics, Conduct and Practice) standard consists mainly of two parts. The first part is professional ethics (MIA, 2022). The professional values that has been a fundamental as accountants are integrity, objectivity, professional competence and due care, confidentiality and professional behaviour (MIA, 2022). The second part is standard touches on the prescriptive obligations applicable to all MIA members regarding the practices in the industry or their professional conduct (MIA, 2022). This professional values are mandatory to be fulfilled by all accountants or its members in Malaysia. Table 2 shows the definition of each values/fundamental principles of an accountants based on the MIA By-Laws (on Professional Ethics, Conduct and Practice).

Table 2: The Definition of Values/Fundamental Principles of MIA By-Laws (on Professional Ethics, Conduct and Practice) 2022

<b>Values/Fundamental Principles</b>	<b>Definition</b>
Integrity	straightforward and honest
Objectivity	exercise professional judgment without being compromised by bias, conflict of interest, or undue influence
Professional Competence and Due Care	acquire professional knowledge and skill to ensure the provision of competent professional service, and to act diligently in accordance with applicable standards, laws and regulations
Confidentiality	respect the confidentiality of information acquired as a result of professional and business relationships
Professional Behaviour	comply with relevant laws, behave in a manner, and avoid any conduct that might discredit the profession

Source: MIA (2022)



### ***Ethical Behaviour***

Ethical behaviour of individual is influence by several factors, such as personal factors, upbringing, religion, and environments (Adekoya, Oboh, & Oyewumi, 2020; Hunt & Vitell, 1986). There are more studies on how personal values do influence the ethical judgements of an accountants (Alleyne, Cadogan-McClean, & Harper, 2013; Alteer, Yahya, & Haron, 2013). Based on Hunt & Vitell (1986), the judgment made by an individual will then influence their behaviour towards the ethical dilemmas. If an accountant made a bad judgements, it will definitely facing a bad consequences to themselves and also to the organisations. For example, the infamous case of Lehman Brothers scandals and Bernie Madoff (Ponzi scheme) in 2008, Saytam cases whom the accounting firm had falsifying financial of their clients in 2009, and the list goes by. One similarities of these scandals is that it is caused by unethical accounting practices, and it has affect the whole organisations to file for bankruptcy (Dodd, 2023). The questions on how to maintain the ethical behaviour become blurry when it comes to money, compensations, power and position (Abdullahi & Mansor, 2015). Hence, educational institutions should take a proactive steps in educating the younger generations, especially accounting graduates who would be future accountants, on what is right and what is wrong.

### **Theoretical Framework**

#### ***Deep Learning Theory***

The deep learning process of individual will be influenced by their learning spaces. According to Deep Learning Theory, there are two different of learning spaces that will stimulates the deep learning process (Lawter, Rual, & Guo, 2014), (i) formal learning spaces and (ii) informal learning spaces. The formal learning spaces refer to the formal ethics education received in the classroom. How ethics courses are conducted will determine the quality of ethics education (Avci, 2017). Previous studies have discussed the issue of integrating ethics education into the accounting curriculum (Huss & Patterson, 1993; Sahin, Tekin, & Angay Kutluk, 2019). The ethics topics covered in the classroom will influence the individuals' deep learning process.

This theory was also explained on the influence of learning styles of students will influence the learning process. There are difference in the preferences of the learning and teaching styles. Kolb and Kolb (2009) suggested for the educators/academicians to apply interesting and advanced teaching styles to the students can step out of their comfort zone such as role-play and case study discussion (Kolb & Kolb, 2009). It is also supported by Okougbo and Okike (2021) that found accounting students are more prefers to active learning method than passive learning methods. However, some students prefer traditional learning method as it is more straightforward and sometimes easier to understand and to acquire the knowledge (Covill, 2011). Hence, variety of teaching pedagogies can be used to satisfy the compatibility of teaching and learning styles in order to stimulate the deep learning process of the students.

As a conclusion, the interaction between the learning space and learning styles will stimulates the deep learning process of the students. Different learning spaces and learning styles will influence their behaviour (Kolb & Kolb, 2009; Kolb & Kolb, 2012). In this study, the accounting ethics courses in the university are believed to be the formal learning spaces for the students to stimulate the deep learning process. Hence, variety of teaching pedagogies can be used while conducting the accounting ethics courses at the university in order to enhance the ethical behaviour of accounting graduates.

## **Hypotheses Development**

There are seven hypotheses developed in this study to test the relationship between the variables to the ethical behaviour and values/fundamental principles.

### ***Ethical Behaviour***

The inclusion of ethical awareness among employability skills can bring huge long-term benefits to country economies, provided it reduces the likelihood of financial malpractice or any unethical behaviour (Graham, 2012). The topics on ethics in accounting are expected to be taught to the students before graduating from the education institutions. The importance of teaching ethics become a highlight when Hummel et al. (2018) found the contribution to the breakdown in business ethics is by not providing students with sufficient ethical training and knowledge in the education institution (Hummel, Pfaff, & Rost, 2018). Martinov-Bennie and Mladenovic (2015) also supported that the ethics framework will influence students' ethical decisions, whereas an integrated ethics education course can improve the students' ethical sensitivity (Martinov-Bennie & Mladenovic, 2015). It is in-line the study conducted for the integration of ethics into Malaysian accounting curriculum that found that the ethical development through education are believed to be crucial factors in developing ethical accountants (Ahmad, 2015). Based on the deep learning theory, accounting ethics courses as formal learning spaces are stimulating the deep learning process of the accounting graduates and will influence their behaviour. As such, this study developed the following hypothesis.

H1: There is a significant positive relationship between the accounting ethics courses and ethical behaviour

Other than that, the teaching pedagogies, used in the learning spaces will also plays crucial key in influencing accounting graduates' behaviour. According to Okougbo et al. (2021), ethics intervention curriculum using ethical videos dilemma, applied ethics cases, burden of proof, code of challenge, role-plays and case studies were found to have a positive and significance relationship with ethical awareness (Okougbo, Okike, & Alao, 2021). It is also supported by Susilowati et al. (2021) that found that learning styles used by students do influence the ethical behaviour (Susilowati, Kusmuriyanto, & Abiprayu, 2021). Variety teaching pedagogies can be used by the educators/academicians to teach ethics in order to influence accounting graduates' behaviour. In Deep Learning theory, the learning styles of individual is believed can help in stimulating the deep learning process and influence their behaviour. As such, this study developed the following hypothesis.

H2: There is a significant positive relationship between the teaching pedagogies and ethical behaviour

On the other side, values/fundamental principles of accountants are believed to be the guideline for accountants in maintaining their ethical behaviour while performing the professional services to the client. It is also supported by Cunningham et al. (2011) that found that professional values cultivates the ethical behaviour in the organisation (Cunningham, Bernabeo, Wolfson, & Lesser, 2011). The general principles of good morality of accountants to the society are believed can influence the behaviour of the accountants (Ango, 2022). Subramaniam et al. (2017) also found that professional values i.e., confidentiality, objectivity, professional behaviour, professional competence and due care have a positive and significant relationship with ethical behaviour (Subramaniam, Basit, & Hassan, 2017). As such, this study developed the following hypothesis.



H3: There is a significant positive relationship between the values/fundamental principles and ethical behavior

***Values/Fundamental Principles***

As values/fundamental principles are the mediating variable in this study, the direct relationship between the accounting ethics courses and teaching pedagogies to the mediating variable are examined. As for the courses, formal ethics courses as an elective courses were found to be positive and significant to the professional and personal development of the students (Movchan & Zarishniak, 2017). Weber and Glyptis (2000) also found that business ethics course positively and significantly influences student's values and opinion (Weber & Glyptis, 2000). Hence, the accounting ethics courses will influence the ethics and values of accounting graduates. Therefore, this study develops the following hypothesis.

H4: There is a significant positive relationship between the accounting ethics courses and values/fundamental principles

On the other hand, the values/fundamental principles as an accountants that has been included in the accounting ethics courses are expected to be delivered in variety of teaching methodologies in order to stimulate the process of deep learning of accounting graduates. Jungst et al. (2003) found that active learning methods contributes to the moral and ethical development of the students (Jungst, Licklider, & Wiersema, 2003). However, Covill (2011) found that students are more prefers to traditional lecture as it was easier and straightforward. As such, this study develops the following hypothesis.

H5: There is a significant positive relationship between the teaching pedagogies and values/fundamental principles

Based on the hypotheses that have been developed (H1 and H2), it has been hypothesized that the accounting ethics courses and teaching pedagogies have a positive and significant relationship with values and ethical behaviour. Values/fundamental principles were also believed will positive and significantly influenced the ethical behaviour (H3). On the other hand, H4 and H5 were developed to prove that accounting ethics courses and teaching pedagogies will positively and significantly influence the values/fundamental principles. The theory of deep learning has also explained the role of learning spaces and learning styles in stimulating the deep learning process and influence their behaviour. Therefore, these study developed further hypotheses.

H6: Values/fundamental principles mediates significantly and positively the relationship between the accounting ethics courses and ethical behaviour.

H7: Values/fundamental principles mediates significantly and positively the relationship between the teaching pedagogies and ethical behaviour.

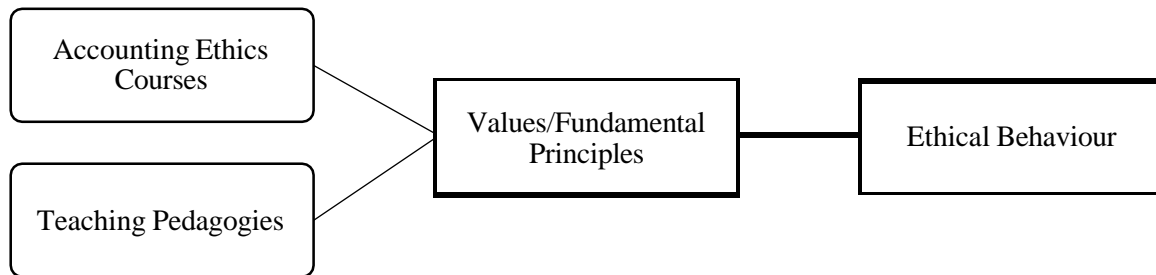


Figure 2: Conceptual Framework of the study

## Method

### *Participants*

The respondent of this study is individual, which is accounting graduates with less than three years of working experience in accounting, auditing, or any related fields. The respondents of this study are a convenience sample of accounting graduates from MIA-accredited universities under Schedule 1, Accountants Act 1967 (n = 344).

### *Data Collection and Analysis*

Based on the prior literature in the same area of studies, a questionnaire was developed to collect data and to test the hypothesised model. An evaluation from panel expert and accounting graduates have been collected to validate and clarify the questionnaires. Besides that, it has been pilot tested with 70 samples and based on the result garnered, the questionnaire is reliable and valid. Ethical clearance was then sought and obtained prior to distributing the questionnaire.

In this study, the minimum sample size of 77 was determined using the G\*Power. The study uses online survey method as it is easier to reach the targeted respondents. As for the data collection procedures, a cover letter (with the link to the questionnaires) was distributed to the heads of accounting programs of MIA-accredited universities. The link to the questionnaire were forwarded to at least 100 accounting graduates who have finished their studies in 2019, 2020, and 2021 with the assistance of the head of the accounting program. Once data gathered, data screening procedures were conducted. 344 out of 400 usable responses were then used for further analysis using the Partial Least Square Structural Equation Modelling (PLS-SEM) in SmartPLS.

### *Variable Operationalisation*

#### *Accounting Ethics Courses*

Accounting ethics courses refer to the coverage of ethics education in the accounting curriculum offered in the university. There are two types of ethics courses are included, which are; (i) stand-alone and (ii) embedded in other courses. A stand-alone ethics course will represent 100% as it will fully cover ethics topics in the courses. Meanwhile, the coverage of embedded ethics topics will be calculated on the percentage of other accounting courses that cover ethics topics over the total courses taken in the university. This measurement was adapted from Davis and Welton (1991), which quantifies the total of accounting ethics courses, including elective and compulsory courses.

### *Teaching Pedagogies*

Teaching pedagogies refer to the variety of teaching styles used to teach accounting graduates ethics. There are seven (7) teaching styles adapted from Okougbo & Okike (2021) that was included in this study, which are; (i) case study, (ii) game, (iii) role-play, (iv) film/movie, (v) digital video, (vi) group learning, and (vii) lecture note delivery. The respondents were asked to tick (can be more than one) whatever method have been used to teach ethics during their studies.

### *Values/Fundamental Principles*

The values/Fundamental Principles refer to fundamental principles listed in the MIA By-Laws (on Professional Ethics, Conduct and Practice) 2022 (Aifuwa, Embele, & Saidu, 2018). The respondents were asked to rate their agreements to all four items for each of the values/fundamental principles that was adapted from Aifuwa (2018). This study will be using a 5-point Likert scale which is; (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree.

### *Ethical Behaviour*

Ethical behaviour refers to unethical behaviour by accountant/auditor such as questionable adjustment, questionable client's background, loyalty to the company, personal expenses, policies to follow top management's unethical instruction, different treatment of different employees and company policies (Douglas, Davidson, & Schwartz, 2001). The respondents were asked to rate their level of agreement on a five-point scale i.e., (1) strongly disagree, (2) disagree, (3) neutral, (4) agree and (5) strongly agree.

## **Analysis and Result**

### ***Demographic Analysis***

In this study, female is dominating with 83% of the responses. 34% of the respondents were graduated in 2020 and 2021 and majority of them were graduated from Universiti Sains Islam Malaysia (22%). As the accounting graduates are just started their career in the industry, it is reasonable that the majority of them only started working and have experience with less than two years. Most accounting graduates prefer to work in accounting (45%) and auditing (39%) in small and medium companies (58%). Table 3 shows the background of the respondents who participated in this study.

Table 3: Background of the Respondents

<b>Information</b>	<b>Frequency</b>	<b>Percentage (%)</b>
<b>1 Gender</b>		
Male	60	17
Female	284	83
Total	344	100
<b>2 Year of Graduated from Bachelor's Degree in Accounting Programs</b>		
2019	110	32
2020	118	34
2021	116	34
Total	344	100
<b>3 Name of University</b>		
Universiti Sains Islam Malaysia (USIM)	77	22

Universiti Teknologi MARA (UiTM)	46	13
Universiti Islam Antarabangsa Malaysia (UIAM)	35	10
Universiti Malaysia Terengganu (UMT)	28	8
Universiti Putra Malaysia (UPM)	24	7
Universiti Utara Malaysia (UUM)	23	7
Universiti Tunku Abdul Rahman (UNITAR)	20	6
Others (Below than 20 responses)	91	26
Total	344	126
<b>4 Job Designation</b>		
Accountant	155	45
Auditor	133	39
Tax Agent	45	13
Others (Finance/etc.)	11	3
Total	344	100
<b>5 Type of Company</b>		
Big 4 Firm (PwC/KPMG/Deloitte/EY)	19	6
Non-Big 4 Firm	199	58
Commercial Company	111	32
Public Sector	15	4
Total	344	100
<b>6 Working Experience since Graduated</b>		
Less than 1 year	118	34
Less than 2 years	165	48
Less than 3 years	61	18
Total	344	100

### **Measurement Analysis Assessment**

#### *Internal Consistency Reliability*

The internal consistency reliability shows the degree of interrelatedness between the items (Mat Nawi, Tambi, Samat, & Wan Mustapha, 2020). It can be assessed through the composite reliability coefficient ( $\rho_C$ ). It is agreed by Henseler et al. (2009) and Gotz et al. (2010) that manifest variables with outer loading that is 0.7 or higher are considered highly satisfactory (Henseler, Ringle, & Sinkovics, 2009; Gotz, Liehr-Gobbers, & Krafft, 2010). Based on the result presented in Table 4, the composite reliability coefficient ( $\rho_C$ ) for variables in the constructed model are above the cut-off values. Hence, further analyses will be conducted.

Table 4: Result for Internal consistency reliability and convergent validity analysis

Constructs	Items	Loadings	$\alpha$	$\rho_c$	AVE
Accounting Ethics Education (EC)	EC	1.000	-	-	-
Teaching Pedagogies (TP)	TP	1.000	-	-	-
Values/Fundamental Principle (V)	VC1	0.863	0.981	0.982	0.744
	VC2	0.830			
	VC3	0.881			
	VC4	0.873			
	VD1	0.880			

	VD2	0.866			
	VD3	0.884			
	VD4	0.877			
	VI1	0.854			
	VI2	0.877			
	VI3	0.820			
	VI4	0.872			
	VO1	0.853			
	VO2	0.875			
	VO3	0.905			
	VO4	0.886			
	VP1	0.856			
	VP2	0.849			
	VP4	0.783			
	EB1	0.804			
	EB2	0.760			
Ethical Behaviour (EB)	EB4	0.596	0.820	0.868	0.527
	EB5	0.645			
	EB6	0.749			
	EB9	0.782			

\*Note. VP3, EB3, EB7 and EB8 have been removed.

*Convergent Validity*

Convergent validity is established when test results for a particular construct measured using several measurement techniques are more closely related to one another than test results for other constructs measured using various measurement techniques (Baumgarten & Wetzel, 2020). It can be determined through average variance extracted (AVE) values more than 0.5. Based on the result presented in Table 4, some of the items, namely VP3, EB3, EB7, and EB8, were removed to achieve the threshold for AVE (< 0.5).

*Discriminant Validity*

According to the principle of discriminant validity, items should correlate more strongly among them than they do with items from other constructs, which are supposedly meant not to correlate (Zait & Berteau, 2011). In this study, a heterotrait-monotrait ratio (HTMT) method has been employed. According to the rule of thumb, the HTMT ratio that is greater than 0.90 indicates that there is a problem in the discriminant validity of the constructed model (Hair, Risher, Sarstedt, & Ringle, 2019). The HTMT ratio presented in Table 5 indicates that the data is valid.

Table 5: Result for Discriminant Validity Analysis

Constructs	EB	EC	TP	V
EB				
EC	0.509			
TP	0.625	0.673		
V	0.716	0.420	0.465	



**Structural Analysis Assessment**

The structural analysis was conducted to test the relationships of each variable in the constructed model. Before conducting further analysis, the collinearity issues are assessed using the Variance Inflation Factor (VIF). As presented in Table 6, there is no collinearity issues existed in the constructed model as all the VIF values are lower than 3.3 (Diamantopoulos & Siguaw, 2006).

**Significance of Path Relationships**

The significance of path relationships between the variable in the constructed model were examined using the bootstrapping procedures in the SmartPLS. Table 6 shows the result of the significance testing for the relationship between accounting ethics courses (EC), teaching pedagogies (TP), values/fundamental principles (V) and ethical behaviour (EB).

Table 6: Result of the Significance Testing for the Direct Relationships

Relationships	VIF	B	SD	t-value	p-value	CI		f <sup>2</sup>	R <sup>2</sup>	Decision
						LL	UL			
H1: EC → EB	1.875	0.041	0.055	0.741	0.229	-0.046	0.124	0.002		NS
H2: TP → EB	1.968	0.309	0.054	5.770	0.000**	0.224	0.402	0.100	0.512	S
H3: V → EB	1.303	0.270	0.046	10.784	0.000**	0.420	0.568	0.387		S
H4: EC → V	1.826	0.194	0.068	2.839	0.002**	0.079	0.305	0.027		S
H5: TP → V	1.826	0.330	0.063	5.238	0.000**	0.227	0.434	0.078	0.228	S

\*Note. SD = Standard Deviation, CI = Confidence Interval, LL = Lower Limit, UL = Upper Limit, VIF = Variance Inflation Factor, f<sup>2</sup> = Effect Size, R<sup>2</sup> = Explanatory Power, NS = Not Supported, S = Supported

\*\*significant level at 5%

Based on the result presented in Table 6, all relationships have a positive and significant relationships, except for the relationship of accounting ethics education to the ethical behaviour. Hence, H2, H3, H4, and H5 are accepted. On the other side, H1 is rejected (B = 0.041, t-value = 0.741, and p-value = 0.229). Table 7 shows the specific indirect effect shows the mediation of values/fundamental principles in the relationship of accounting ethics courses (EC) and teaching pedagogies (TP) to ethical behaviour (EB).

Table 7: Result of the Significance Testing for the Indirect Relationships

Relationships	B	SD	t-value	p-value	CI		Decision
					LL	UL	
H6: EC → V → EB	0.096	0.035	2.722	0.003**	0.038	0.153	S
H7: TP → V → EB	0.163	0.034	4.785	0.000**	0.113	0.221	S

\*Note: SD = Standard Deviation, CI = Confidence Interval, LL = Lower Limit, UL = Upper Limit, NS = Not Supported, S = Supported

\*\*significant level at 5%

In this study, EC were found to be significant to V, same goes to V to EB. However, the direct relationship of EC to EB were found to be not significant. Hence, there is full mediation of V in the relationship of EC to EB (indirect-only). On the other hand, TP does have significant influence on V and EB, and also V to EB. As all of these relationships are positive and

significant, V does have partial mediation with complementary between TP to EB. As such, H6 and H7 are accepted. The result of full mediation is presented in Table 7.

**Explanatory Power and Effect Size**

The explanatory power explain the strength of the assumed causal relationships in a PLS path model and it is assessed using the coefficient of determination ( $R^2$ ) (Hair, Hult, Ringle, & Sarstedt, 2022). Based on the result presented in Table 6, accounting ethics courses, teaching pedagogies and values/fundamental principles have explained moderately (51%) of the ethical behaviour of accounting graduates (Hair, Babin, & Krey, 2017). Meanwhile, the effect size indicates the magnitude of an obtained result or relationship (Fraenkel, Wallen, & Hyun, 2012). Based on the result presented in Table 6, only relationship of values/fundamental principles have large effect size on the ethical behaviour. Meanwhile the other variables have a small effect sizes (Cohen, 1988).

**Important-Performance Matrix**

The Importance-Performance Matrix Analysis (IPMA) is additional feature that allow the researchers to compare the total effects of the latent variables on specific target variables with their latent variable scores (Hair, Hult, Ringle, & Sarstedt, 2017). Table 9 shows the result of the Importance-Performance analysis. Illustration of the result of IPMA analysis is shows in Figure 4 IPMA map.

Table 8: Results of Importance-Performance Analysis (IPMA)

Predictor Variables	Importance (Total Effects)	Performances (Index Values)
Ethics Courses (EC)	0.137	53.852
Teaching Pedagogies (TP)	0.472	43.688
Values/Fundamental Principles (V)	0.494	75.702

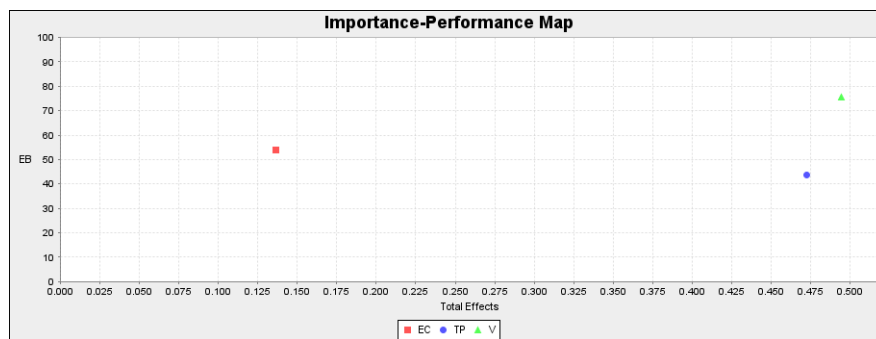


Figure 3: IPMA Map

The result from IPMA indicates that values/fundamental principles (V) is the most important variable (total effect = 0.494) and has shown the best performance (index values = 75.702) that can affect the changes of ethical behaviour of accounting graduates. The teaching pedagogies has total effect of 0.472 on the ethical behaviour of accounting graduates, but the index values is only 43.688. Hence, further improvement on the method of teaching can be made to enhance the ethical behaviour of accounting graduates.

### **Discussion and Implication**

The teaching pedagogies used by the ethics educators/academicians in teaching ethics is found to be positive and significant to the ethical behaviour of accounting graduates. This findings is supported by Okougbo et al. (2021) that ethical awareness of individual will be enhance by using multiple teaching pedagogies, especially active learning. As agreed by Susilowati et al. (2021), it will influence their behaviour. Hence, the key of this findings to find the best compatible methods in teaching ethics to accounting students. For example, instead of using case studies that had been published in the textbook, students can interview the industry players directly to get the information on how they are dealing with unethical dilemmas in real life. Students can compare how different the textbook's solution versus in real life situation. In the same time, the educators/academicians plays the important role in guiding the students on what is right, and what is wrong.

This study also found that values/fundamental principles of accounting graduates are positively and significantly influence the ethical behaviour. It is not surprising as it has been stated in previous studies on professional values, morality and ethics have cultivates and guides accountant to behave ethically (Ango, 2022; Cunningham et al., 2011; Subramaniam et al., 2017). Accounting graduates should always think twice before deciding any decision after considering all of the consequences of their action. If the decisions taken seems like opposite of what have been taught in the code of ethics, they should consult with their seniors or managers to get more reliable insights.

This study also found that accounting ethics courses do influence the values/fundamental principles of accounting graduates. It shows that the initiatives taken by MOHE to inculcate ethics in education is a right moves. It is also supported by Weber and Glyptis (2000) that was found the business ethics courses do influence students' values and how they think. The accounting ethics courses as the formal learning spaces can stimulates the deep learning process and will enhances their personal and professional developments (Movchan & Zarishniak, 2017). The deep learning theory is proven to be able to explain the relationships of the variables in this study. As actions speak louder than words, the educators/academicians should not only teach the students about the ethics and moral values theoretically, but also implement it in daily life so the students can learn it indirectly.

Values/fundamental principles were also found to be influence by the teaching pedagogies used by the educators/academicians. Jungst et al. (2003) and Covill (2011) also found that either active or passive learning method can contributes to the moral and ethical development of the students. The introduction of '*adaab*' in *Halatuju Perakaunan 4* is one of the learning outcomes are in-line with the findings of this studies. Hence, every courses taught to the students should touch about the ethics and moral values in general. Students will realise on how importance of ethics and moral values as it is kept repeated over the times. As they are stepping into the industry, they will always refers back to what had been taught in the classroom.

In this study, values/fundamental principles were also proven to have full mediation on accounting ethics courses to ethical behavior. It shows on how importance the values/fundamental principles to be delivered in the classroom while teaching ethics in accounting to the students. It should not only mentioned in the textbook, but also implemented in daily life. The fundamental principles should be shared around the universities to produce good environments to the students. Indirectly, it will affect the behaviour of the students in daily life.

As values/fundamental principles were also found to have partial mediation on the relationship of teaching pedagogies and ethical behaviour of accounting graduates, the faculty should use all methods in spreading good values to all students in the universities. For example, a podcast that discuss about ethics and moral values should be one of the best method to use in spreading good values to the students. The students can listen to the podcast not only in the universities, but also during their free time. Other creative methods can also be used by the university to spread the values/fundamental principles, such as utilising the social media. A short role-play by the students can be uploaded in the Instagram or Facebook. In that sense, good values can be shared among the student and it will guide their behaviour in daily life.

In the nutshell, learning spaces and learning styles do stimulates the deep learning process of individual, and influence their behaviour. The deep learning theory is proven to be applicable in this study. As ethics and values are one of the employability skills demanded by the employer, students should be taught all of the technical skills and knowledge, and exposed to the values and fundamental principles as an accountant before stepping their foot into the industry. Therefore, the accounting education is successfully producing accounting graduates with great in technical skills and high in moral values.

### **Conclusion**

This study has found that teaching pedagogies and values/fundamental principles effect the behaviour of accounting students. In the same time, the accounting ethics courses and the teaching methodologies can influence the values/fundamental principles. It also found that these values/fundamental principles have full mediation in the relationship of ethics courses to ethical behavior; meanwhile, partial mediation on teaching pedagogies to ethical behavior. The learning styles used in the learning spaces of the students can influence their behaviour as explained in the Deep Learning Theory.

This findings of this study are the key area can be improve by the academician, MOHE and also MIA in developing the best ethics teaching module to enhance the ethical behaviour of future accountants of Malaysia. The industry players also can used this study to create the best working environment that embedded good values in order to create ethical environment for all employees. As values is the most important variable in influencing individual's behaviour, accounting graduates should be cautious in determining the best working place that instil a good values in order to maintain their ethical behaviour throughout their career.

Despite numerous contributions of this study, there are some limitations were found. First and foremost, this study only used quantitative method via e-survey to the accounting graduates in Malaysia. Future study may use other methods, such as in-depth interviews with the academician, practitioners and regulatory bodies in order to gain their insight about the effectiveness of accounting education in Malaysia. This study also focus on accounting graduates from Malaysia, which is a developing countries in Asia. Future study may compare the data from accounting graduates from all over the world, especially developed countries like Denmark and Japan.

As a conclusion, the constructed model of this study has explained 51.2% of variables that can influence the ethical behaviour or accounting graduates. Hence, future study may find the balance of 48.8% variables that can guide the ethical behaviour of accounting graduates as the future accountants of Malaysia.

**Acknowledgement**

This research is benefited from the funding from Malaysia Ministry of Education for the FRGS Funding with Code: FRGS/1/2021/SS01/USIM/01/1 and Universiti Sains Islam Malaysia (USIM) with Code: P5-2-50-50721-KPT-FRGS-FEM.

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