

STUDENTS ATTITUDES TOWARDS ETHICS IN ACCOUNTING

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BENIN CITY

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**BEING A PROJECT SUBMITTED TO THE DEPARTMENT OF
ACCOUNTING, FACULTY OF MANAGEMENT SCIENCES,
UNIVERSITY OF BENIN, BENIN CITY ON PARTIAL FULFILMENT OF
THE REQUIREMENTS FOR THE AWARD OF BACHELOR OF SCIENCE
(B.SC.) DEGREE IN ACCOUNTING.**

APRIL, 2025.

DECLARATION

I, IDOROH Wisdom, hereby declare that this project report is the result of my original research conducted under the supervision of Prof C.J Mgbame in the department of Accounting, University of Benin. This work has not been previously submitted for the award of the degree elsewhere. All ideas, views and conclusions presented in this report are mine and where the work of others have been referenced, I have provided proper acknowledgement. I assume full responsibility for any error, omissions or liabilities arising from this study.

IDOROH WISDOM

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Date

CERTIFICATION

This is to certify that this project work titled “STUDENTS ATTITUDES TOWARDS ETHICS IN ACCOUNTING” was carried out by IDOROH WISDOM with matriculation number MGS2003349 under the supervision of Prof. CJ Mgbame, Department of Accounting, Faculty of Management Sciences, University of Benin, Benin City, Edo state. It has been read and recommended for acceptance in partial fulfilment of the requirement for the award of Bachelor of Science (B.sc.). Degree in Accounting.

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DEDICATION

To Almighty God, who is the source of all wisdom and knowledge, I dedicate this research study.

I also dedicate this research study to my parents MR and MRS IDOROH and my siblings for always being my driving force throughout my academic journey.

ACKNOWLEDGEMENT

I would like to express my deepest gratitude to the following individuals and institutions for their contributions to this research study.

Firstly, I am grateful to Almighty God, who has been my source of strength, inspiration and guidance throughout this academic journey.

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ABSTRACT

This study examines the attitudes of accounting students towards ethics in accounting. A survey of 197 accounting students was conducted to gather data, providing insights into their ethical awareness, attitudes and preparedness. This research explores five key areas: The importance of ethics in the accounting profession, the perceived impact of ethical dilemmas on future careers, the implications of accounting students attitudes towards ethics for the future of the accounting profession, the extent to which accounting students feel prepared to handle ethical dilemmas and the common ethical dilemmas faced by accounting students and their resolution strategies.

The findings of this study have implications for ethics education in accounting programs highlighting the need for increased emphasis on ethical awareness and decision-making skills.

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

The importance of ethics in accounting has increased significantly in recent years, particularly after high profile accounting scandals like the Enron scandal and other high profile cases. These cases have underscored the need for ethical awareness and responsible decision making among accounting professionals.

As future accounting professionals, student's attitudes towards ethics play a crucial role in shaping their behavior and decision-making. Ethical accounting practices ensure transparency, trust and credibility in financial reporting. Accounting professionals must adhere to laws, regulations and standards. Ethical accounting promotes fairness, justice and accountability. Consistent ethical standards are crucial in International business. Students attitudes towards ethics shape their future behavior.

Students attitudes towards ethics develop during education. Attitudes predict future ethical decision-making. Understanding students' attitudes informs ethics education. Ethical awareness enhances accounting professional reputation and promotes responsible accounting practices.

Ethics in accounting refers to the moral principles and values that guide accountants behavior and decision making when performing their professional duties. Ethical accounting

practices ensure that financial information is accurate, reliable and transparent maintaining the trust and integrity of financial markets and stakeholders. Key ethical considerations include honesty and integrity, objectivity and independence, professional competence and due care, confidentiality and privacy, professional behavior and compliance with laws and regulations, Transparency and disclosure, Accountability and responsibility, fairness and justice. Accountants face ethical dilemmas in areas such as financial reporting and disclosure, tax planning and compliance, Auditing and assurance services, financial analysis and forecasting, business valuation and consulting, financial planning and advisory services. Ethical practices are crucial for maintaining public trust, ensuring financial stability and integrity, supporting informed decision-making, promoting accountability and transparency and enhancing the reputation of the accounting profession.

Ethics education is as old as humanity; and ancient societies had ways of instilling and perpetrating ethical values. One of the ways of instilling ethical education in many African settings was through folk tales where children and young adults gathered in the evenings under moonlight to hear elders tell stories (gyekye, 2011). These stories were instrumental in instilling moral uprightness in the young ones. For a long time it worked. However, the advent of civilization and modernization brought many changes, especially to the family and led to the disappearance of this form of education in ethics. The effect was a general decline in ethical values in many African societies. This long neglect of ethical values could be linked to the

various scandals bedeviling private and public lives of many African societies and their economies in general.

In the last ten years, Nigeria witnessed the collapse of banks, manufacturing and other businesses and more recently a near collapse of the capital market due to fraudulent financial reporting and other corrupt practices in the country. These practices have direct bearing to the numerous unethical behaviors of managers of businesses and those in the position of authority to monitor them. Colson & Arbor (1989) observed that a society gradually heads for destruction when it is composed of persons lacking in characteristics. It, therefore, means that a nation gradually slides into chaos if not built on values that promote rule of law, welfare of all and respect for others. Accounting ethics relates to moral principles and value based judgements accountants or accounting firm should exhibit in discharge of their responsibilities (Hald, 2012). The very nature of their work demands that they provide financial information to stakeholders with the highest level of integrity and transparency. Hence, stakeholders will rely on the information provided by accountants to make valuable decisions that affect the financial health of businesses and individuals. It is imperative that society trusts its accountants to provide reliable financial information that enhance financial decisions. Given the various challenges faced in financial reporting in Nigeria, what is the response of Nigeria's educational system to the teaching of accounting ethics on institutions for the production of ethically values taught as part of a course of study to undergraduate accounting students of Nigerian tertiary educational institution? What

value do accounting students place on the teaching of accounting ethic? These are questions begging for answers. In respect of efforts at inculcating ethics in the minds of accounting students in Nigeria. The Establishments of anti graft agencies in Nigeria (Economic and financial crime commission: EFCC, Independent corrupt practices and other offences commission: ICPC, etc) about ten years ago has not resulted in any desired change of ethical behavior to be brought about by government. Nigeria's rating on the global corruption index continues to decline in 2012, It was 139th position out of 181 sampled countries (Transparency International) despite the presence of anti graft agencies. Corruption in Nigeria continues unabated and is indeed endemic, due to poor ethical education among the citizenry. The last five years witnessed severe financial crises and a near collapse of the Nigerian market. This was largely attributable to corruption engendered by unethical practices of managers of resources ranging from fraudulent financial reporting, misappropriation of assets, outright theft of resources to flagrant corporate governance abuse in the public and private sectors.

At the centre of this imbroglio are the accountants who are usually fingered as either perpetrator or collaborators of these unethical practices. The current curriculum at the tertiary educational institutional level in Nigeria, seems not to have responded to the challenge of instilling proper ethical values into accounting student. Accounting students are future executives in organizations and their present value system would shape their future practices in the business world (Ludlum & Moskaloinov,2005). They are future professionals who will run accounting firms and other

organizational at various platforms and are the keys to the future integrity of financial reporting and general business practices. Therefore, shaping their development through ethics education may help create awareness of ethical dilemmas and shape behavior or even alter it positively. (Tang and Tang 2010; Hashemian & Loui, 2010). Accounting Education is a public service that should be tailored to respond to both societal and business needs where graduates are likely to be engaged (Ffiong, 2012). Hence as future participants in the economy, they must possess the required skills to meet these needs (Mohamed & Lashine 2003). Successful businesses have now realized that success in business can only be sustained through ethical practices (Krehmeyer 2007). Ethics education has become a necessity for sustainable business operations. Hence, educational institutions in Nigeria must be proactive in charting the new move towards ethics for sustainability. To promote ethical conduct, business educators are potent tools in the whole process of instilling ethical awareness amongst students (Gorenak, 2011). To achieve this, accounting ethics should be included in the curriculum to give students the preliminary exposure to ethical issues. Wright (1995) asserts that education remains the most effective way to build ethical behavior in today's business environment. Ethics education will help students adopt the required skills to make informed judgement on ethical issues. The objective of this study is to examine the level of inclusion of ethics into accounting curriculum and to explore the level of awareness of accounting ethics amongst accounting students of Nigerian Universities and the importance they attach to the teaching of accounting ethics. The rest of the study is in four chapters. Chapter 2 is about the review of related literature. Chapter 3 states the methodology of

the study. Chapter 4 presents the results and discussion thereof while chapter 5 concludes the study.

1.2 PROBLEM STATEMENT

Despite the importance of ethics in accounting, there is concern that students may not fully appreciate the significance of ethical considerations in their professional lives, Ethics education may not effectively influence students attitudes towards ethics and several factors such as individual, environmental, social and demographic factor such as age, gender, level of study may impact students attitudes towards ethics.

1.3 RESEARCH QUESTIONS

1. What are the perception of accounting students regarding the importance of ethics in the accounting profession?
2. How do accounting students perceive the impact of ethical dilemmas on their future career?
3. What are the implications of accounting students attitudes towards ethics for the future of accounting profession?

4. To what extent do accounting students feel prepared to handle ethical dilemmas in their future careers?
5. What are the common ethical dilemmas faced by accounting students and how do they typically resolve them?

1.4 OBJECTIVES OF THE STUDY

1. To assess the perception of accounting students regarding the importance of ethics in the accounting profession.
2. To explore how accounting students perceive the impact of ethical dilemmas on their future career.
3. To examine the implications of accounting students attitudes towards ethics for the future of the accounting profession.
4. To assess the extent to which accounting students feel prepared to handle ethical dilemmas in their future careers.
5. To identify and explore the common ethical dilemmas faced by accounting students and examine how they typically resolve them.

1.5 RESEARCH HYPOTHESIS

The research questions will be hypothesized. The null and alternate hypothesis is therefore stated as follows:

HO1: There is no significant difference in the perception of accounting students regarding the importance of ethics in the accounting profession.

HO2: Accounting students do not perceive ethical dilemmas as having a significant impact on their future careers.

HO3: There is no significant relationship between accounting students attitudes towards ethics and the future of the accounting profession.

HO4: Accounting students do not feel prepared to handle ethical dilemmas in their future careers.

HO5: Accounting students do not commonly face ethical dilemmas in their academic and professional lives.

H1.1: Accounting students perceive ethics as an important aspect of the accounting profession.

H1.2: Accounting students perceive ethical dilemmas as having a significant impact on their future careers including their career advancement, job satisfaction and professional reputation.

H1.3: Accounting students attitudes towards ethics have significant implications for the future of the accounting profession including the reputation, trustworthiness and quality of financial reporting.

H1.4: Accounting students do not feel prepared to handle ethical dilemmas in their future career.

H1.5: Accounting Students commonly face ethical dilemmas related to academic integrity such as cheating and plagiarism, professional responsibilities such as confidentiality and objectivity and typically resolve ethical dilemmas using a combination of moral reasoning, ethical principles and professional guidelines.

1.6 SIGNIFICANCE OF THE STUDY

This study is significant because it investigates the perceptions, attitudes and preparedness of accounting students regarding ethics and ethical dilemmas which has important implications for the future of the accounting profession. By exploring the importance of ethics, the impact of ethical dilemmas and the common ethical dilemmas faced by accounting students, this study provides valuable insights into the ethical awareness and decision-making skills of future accounting professional. The findings of this study can inform accounting education and professional development programs ultimately contributing to the promotion of ethical practices and the maintenance of public trust in the accounting profession. Furthermore, this study's

results can help professional accounting organizations, regulators and educators to develop targeted interventions and strategies to enhance the ethical competence of accounting students and professionals.

Ultimately, this study aims to contribute to the development of a more ethical and responsible accounting profession, which is essential for maintaining the integrity of financial markets, protecting stakeholder's interest and promoting sustainable economic growth. The study's findings can also inform policy decisions and regulatory reforms aimed at strengthening accounting ethics and professionalism. Moreover, this study's results can be used to raise awareness about the importance of ethics in accounting among students, educators and professionals to encourage a culture of ethical decision-making and responsible behavior within the accounting profession. By doing so, this study can make a valuable contribution to the ongoing efforts to promote ethics and professionalism in accounting and to maintain the public's trust and confidence in the accounting profession.

Additionally, this study's findings can have practical implications for accounting firms, corporate organizations and government agencies that employ accounting professionals. By understanding the ethical attitudes and behaviours of accounting students, these organizations can develop more effective recruitment training and retention strategies that promote ethical practices and responsible behavior. Overall, this study has significant, theoretical, practical and policy implications for the accounting profession and its findings can contribute to the

development of a more ethical and responsible accounting profession that serves the public interest.

1.7 SCOPE OF THE STUDY

This study aims to investigate the attitudes of Undergraduate Accounting students towards ethics in Accounting. The scope of this study is limited to:

1. Population: About 500 students enrolled in accounting program at the university of Benin in 200 level, 300 level and 400 level.
2. Time frame: This study will focus on the current academic session (2023-2024).
3. Geographical Location: This study will be conducted at the University of Benin located in Benin city, Edo state, Nigeria.
4. Methodology: The study will employ a quantitative approach using Survey.

1.8 LIMITATIONS OF THE STUDY

The study will only include 100-150 students, which may not be representative of the entire population. The study is limited to University of Benin, which may not be representative of other institutions. It only focuses on the current academic year, which may not capture changes in attitudes over time.

1.9 DEFINITION OF TERMS

1. **Accounting:** The process of recording, classifying and reporting financial information to stakeholders.
2. **Ethics:** A set of moral principles that guide behavior and decision-making in personal and professional contexts.
3. **Ethics in Accounting:** The application of ethical principles to accounting practices, ensuring that financial information is presented accurately, transparently and without bias.
4. **Attitude:** A person's positive, negative or neutral evaluation of an object, idea or situation.
5. **Students:** Individual pursuing higher education in accounting or a related field.
6. **Professional Ethics:** A set of principles and values that guide the behavior of professionals, including accountants to maintain public trust and confidence.

7. **Moral Development:** The process by which individual develop their moral principles and values, influencing their ethical decision-making skills to students.
8. **Ethics Education:** Instructional programs or courses that teach ethical principles, values and decision-making.
9. **Accounting Profession:** The collective group of individual and organizations engaged in accounting, auditing and related services.
10. **Code of Ethics:** A formal document outlining the ethical principles and standards of behavior expected of professionals, including accountants.

CHAPTER TWO

2.1 INTRODUCTION

This literature review aims to provide a comprehensive overview of the existing research on students' attitudes towards ethics in accounting, exploring the factors that influence these attitudes and the implications for accounting education and the profession. The purpose of this literature review is to examine the current state of research on students attitudes towards ethics in accounting, identify the key factors that influence students attitudes towards ethics in accounting NAand also discuss the implications of the findings for accounting education and the profession.

2.2 THEORETICAL FRAMEWORK

The theoretical framework for this study is based on the social Cognitive Theory(SCT) (Bandura, 1986) and the Moral Development Theory (MDT) (Kohlberg, 1963). These two theories provide a comprehensive framework for understanding accounting students perception of the importance of ethics, their attitude towards ethics and their preparedness to handle ethical dilemmas.

SOCIAL COGNITIVE THEORY (SCT)

The SCT, developed by Albert Bandura, suggests that individual learn and develop their behavior by observing and imitating others (Bandura, 1986). The theory proposes that people learn through observing models, such as instructors, peers and professionals and that they are more likely to adopt behaviours that are reinforced or rewarded.

In the Context of accounting education, the SCT suggests that accounting students learn about the importance of ethics in the accounting profession by observing their instructors, peers and professionals. For example, if an accounting instructor emphasizes the importance of ethics in the classroom, the students are more likely to adopt this behavior and perceive ethics as important. The SCT also proposes that people's behavior is influenced by their self-efficacy or their confidence in their ability to perform a behavior (Bandura, 1997). In the context of

accounting education, the SCT suggests that accounting students self-efficacy in handling ethical dilemmas influences their preparedness to handle these dilemmas.

MORAL DEVELOPMENT THEORY (MDT)

The MDDT, developed by Lawrence Kohlberg, suggests that individuals progress through stages of moral development, from obedience to internalized principles (Kohlberg, 1963). The theory proposes that people's moral development is influenced by their education, socialization and life experiences.

The MDT identifies six stages of moral development:

1. Obedience and Punishment Orientation: Individuals at this stage obey rules and laws to avoid punishment.
2. Individualism and Exchange: Individuals at this stage make decisions based on their own interests and exchange favors with others.
3. Good Interpersonal Relationships: Individuals at this stage make decisions based on their relationships with others and desire to maintain good relationships.
4. Maintaining the social Order: Individuals at this stage make decisions based on their duty to maintain social order and follow laws and rules.

5. Social Contract and Individual Rights: Individuals at this stage make decisions based on their understanding of social contracts and individual rights.
6. Universal principles: Individuals at this stage make decisions based on universal principles and internalized moral values.

In the context of accounting education, the MDT suggests that accounting students moral development influences their attitude towards ethics and their preparedness to handle ethical dilemmas. For example, accounting students who have reached the higher stages of moral development (e.g., universal principles) are more likely to perceive ethics as important and be prepared to handle ethical dilemmas.

INTEGRATION OF SCT AND MDT

The integration of SCT and MDT provides a comprehensive framework for understanding accounting students perception of the importance of ethics, their attitude towards ethics and their preparedness to handle ethical dilemmas. The framework suggests that accounting students perception of the importance of ethics is influenced by their observation of others and their reinforcement, punishment and observation of others. The framework also suggests that accounting students attitude towards ethics is shaped by their moral development, education, socialization and life experiences.

2.3 EMPIRICAL REVIEW

ETHICS IN ACCOUNTING

Ethics in accounting refers to the moral principles and values that guide accounting professionals in their decision making and behavior (Arens et al., 2020). The importance of ethics in accounting cannot be overstated, as accounting professionals play a critical role in ensuring the accuracy and transparency of financial information (IFAC, 2019). Research has shown that ethics play a crucial role in accounting, particularly in the areas of financial reporting, auditing and taxation (Cohen & Simnett, 2015). Accounting Professionals who prioritize ethics are more likely to make decisions that promote transparency, accountability and fairness (Kohlberg, 1981).

Several factors have been identified as influencing ethical decision making in accounting; including:

1. Personal values: Accounting professionals personal values and moral principles play a significant role in shaping their ethical decisions (Rest, 1986).
2. Organizational culture: The culture of the organization in which accounting professionals work can also influence their ethical decisions (Cohen & Simnett, 2015).

3. Professional norms: Professional norms and standards, such as those set by the American Institute of Certified Public Accountants (AICPA) can also shape accounting professionals ethical decisions (AICPA, 2019).

Ethics play a critical role in accounting and accounting professional must prioritize ethics in their decision making and behavior. Personal values, organizational culture and professional norms are all factors that can influence ethical decision-making in Accounting. By Understanding these factors, accounting professionals can make more informed ethical decisions and promote transparency, Accountability and fairness in financial reporting.

MORAL DEVELOPMENT & ETHICAL DECISION-MAKING

Moral development refers to the process by which individual develop their moral principles and values (Kohlberg, 1981). Kohlberg's theory of moral development purposes that individuals progress through six stages of moral development, which are grouped into three level; pre-conventional, conventional and post-conventional (Kohlberg, 1981).

Ethical decision-making refers to the process by which individuals make decisions that involve ethical considerations (Rest, 1986). Rest's (1986) four component model of ethical decision-making proposes that ethical decision-making involves four components: Moral

Sensitivity, moral judgement, moral motivation and moral character. Several factors have been indentified as influencing moral development and ethical decision-making including:

1. Personal values: Individuals personal values and moral principles play a significant role in shaping their moral development and ethical decision-making (Rest, 1986).
2. Cultural background: Cultural background can influence individuals moral development and ethical decision-making (Trevino, 1986).
3. Education: Education can play a significant role in promoting moral development and ethical decision making (Kohlberg, 1981).
4. Work environment: The work environment can influence individuals moral development and ethical decision making (Trevino, 1986).

STUDENTS ATTITUDE TOWARDS ETHICS IN ACCOUNTING

Research has shown that students attitude towards ethics in accounting are influenced by various factors, including their personal values, cultural background and education (Abdolmohammadi et al., 2010; Cohen & Simnett, 2015). Research has also explored the impact of cultural background and demographic factors on student's attitudes towards ethics in accounting. For example, One study found that students from collectivist cultures were more likely to prioritize ethics in accounting than students from individualist cultures (Tang & Chen, 2014).

Furthermore, research has examined the role of accounting education in promoting professional ethics. One study found that accounting students who received ethics education were more likely to prioritize ethics in their professional practice than those who did not receive ethics education. (Cohen & Simnett, 2015).

A range of factors, including personal values, cultural background, education and demographic factors influences students attitude towards ethics in accounting. Understanding these factors is essential for promoting ethics education and professional ethics in accounting.

PERCEPTION OF ETHICS IN ACCOUNTING PROFESSION

The importance of ethics in the accounting profession has been widely recognized (Abdolmohammadi et al., 2010; Cohen & Simnett, 2015). Accounting students as future professionals are expected to understand the significance of ethics in their profession. Research has shown that accounting students perceive ethics as an important aspect of the accounting profession (Abdolmohammadi et al., 2010; Jones et al., 2017).

Abdolmohammadi et al. (2010) found that accounting students rated ethics as one of the most important factors in their decision to pursue a career in accounting. The study surveyed 242 accounting students and found that 85% of the respondents believed that ethics was essential for maintaining public trust and confidence in the accounting profession.

Cohen and Simnett (2015) found that accounting students believed that engaging in unethical behavior could damage their professional reputation and lead to loss of public trust. The study surveyed 150 accounting students and found that 90% of the respondents believed that unethical behavior could have serious consequences for their future career prospects.

Jones et al. (2017) also found that accounting students were concerned about the potential consequences of unethical behavior on their future career prospects. The study surveyed 200 accounting students and found that 85% of the respondents believed that unethical behavior could lead to loss of job opportunities and damage to their professional reputation.

Accounting Students as future accountants are likely to encounter various ethical dilemmas in their academic and professional careers. Ethical dilemmas in accounting can have significant consequences, including damage to professional reputation, loss of public trust, legal and financial penalties. Therefore, it is essential to understand the common ethical dilemmas faced by accounting students and how they typically resolve them. Research has identified several common ethical dilemmas faced by accounting students including:

- Conflict of interest: accounting students may face conflicts of interest when they are required to perform tasks that benefit one party at the expense of another (Cohen & Simnett, 2015).
- Confidentiality and privacy issues: Accounting students may encounter confidentiality and privacy issues when they are required to handle sensitive client information (Jones et al., 2017).
- Pressure to meet deadlines and compromise on quality: Accounting students may face pressure to meet deadlines and compromise on quality, which can lead to unethical behavior. (Low et al., 2018).
- Gifts and bribes : Accounting students may be offered gifts or bribes by clients or colleagues, which can create conflicts of interest and undermine professional integrity (Cohen & Simnett, 2015).

Accounting students typically resolve ethical dilemmas by seeking guidance from instructors, mentors or professionals, applying ethical principles, considering the potential consequences of their actions, reflecting on their personal values and principles and seeking support from peers. Their resolution of ethical dilemmas is influenced by their ethics education, personal values, professional guidelines and peer influence.

2.4 SUMMARY OF THE KEY FINDINGS FROM THE LITERATURE REVIEW AND THEIR IMPLICATIONS FOR THE STUDY

Research has shown that moral development and ethical decision making are complex and ethical decision-making are complex processes influenced by personal values, cultural background, education and demographic factors (Kohlberg, 1981; Rest, 1986). Ethics in accounting is General for promoting transparency, accountability and fairness in financial reporting. (Arens et al, 2020). Accounting education plays a critical role in shaping the professional ethics of accounting students, and ethics education should be incorporated into the accounting curriculum (Cohen & Simnett, 2015). Students attitude towards ethics in accounting are influenced by their personal values, cultural background, education and demographic factors. The findings also suggests that accounting students face various ethical dilemmas and use various strategies to resolve them, including seeking guidance, applying ethical principles and considering the consequences.

IMPLICATIONS FOR THE STUDY

This study highlights the importance of ethics education in accounting programs to prepare students for the ethical challenges they may face in their future careers. The use of real-world examples and case studies can help accounting students develop their critical thinking and decision-making skills in resolving ethical dilemmas.

Overall, the study emphasizes the importance of accounting students being aware of the ethical issues they may face in their future careers and developing their ethical decision-making skills to resolve ethical dilemmas effectively. Understanding the importance of professionalism and the role of ethics in the accounting profession is also crucial for accounting students.

RESEARCH GAP

Based on the literature review; the research gap identified is that most studies have been conducted in western countries with limited research on students attitudes towards ethics in accounting in non-western contexts. (Tang & chen 2014).

This current study aims to address this research gap by providing empirical evidence on students attitude towards ethics in accounting in University of Benin, Benin city, Edo state.

CHAPTER THREE

3.1 INTRODUCTION

This chapter outlines the research methodology employed in this study to investigate students' attitude towards ethics in accounting. The purpose of this study is to explore the attitudes of accounting students towards ethics in accounting and to identify the factors that influence these attitudes. This study adopts a quantitative method, which involves the use of a

survey questionnaire to collect data from a sample of accounting students. The research design for this study is descriptive in nature, which involves the use of quantitative method to describe the attitude of accounting students towards ethics in accounting. This study contributes to the existing body of knowledge on ethics in accounting by providing insights into the attitudes of accounting students towards ethics in accounting. The findings of this study can inform accounting education and professional practice and can help to promote ethical behavior among accounting professionals. The remainder of this chapter outlines the research methodology employed in this study, including the sampling strategy, data collection methods and data analysis procedures.

3.2 RESEARCH DESIGN

This study employs a quantitative research design, specifically a descriptive survey design. The Study aims to collect data from a sample of accounting students to describe their attitudes towards ethics in accounting.

TYPE OF STUDY: This is a cross-sectional study where data is collected from a sample of participants at a single point in time. The study does not involve any manipulation of variable.

SAMPLING STRATEGY: The study uses a convenient sampling strategy, where a sample of accounting students is selected from the University of Benin. The Sample size is determined using random sampling method.

3.3 DATA COLLECTION METHOD: This study uses a self-administered questionnaire as the primary data collection method. The questionnaire consists of closed-ended questions, including Likert scale items, to measure students' attitudes towards ethics in accounting.

SOURCES OF DATA

Primary source: A self administered questionnaire will be distributed to a sample of accounting students to collect data on their attitudes towards ethics in accounting.

3.4 DATA ANALYSIS: The collected data is analyzed using descriptive statistics such as means, frequencies and percentages to describe the characteristics of the sample and their attitudes towards ethics in accounting. Inferential statistics such as correlation analysis and regression analysis may also be used to examine the relationships between variables.

3.5 RESEARCH INSTRUMENT: The research instrument is a questionnaire that is designed to measure students attitudes towards ethics in accounting.

3.6 VALIDITY AND RELIABILITY: The study ensures validity and reliability by using a well-structured questionnaire and using statistical methods to analyze the data. This research

design provides a comprehensive framework for collecting and analyzing data to achieve the study's objective.

3.7 POPULATION AND SAMPLING: The population for this research study consists of 400 students enrolled in the Accounting program at the university of Benin. This population includes 300 level and 400 level undergraduate students who are currently pursuing a degree in Accounting at the University of Benin.

DEMOGRAPHIC CHARACTERISTICS: The population may comprise students from various demographic backgrounds including.

Age: 18-25 years old.

Gender: Male and female

Year of study: 300 to 400 level

Mode of Study: Full time

INCLUSION CRITERIA: To be included in the population students must:

- Be enrolled in the Accounting program at the University of Benin.
- Be an undergraduate student
- Be willing to participate in the research study

By studying the attitudes of Accounting students at the University of Benin. This research aims to contribute to the understanding of ethics in accounting and provide insights for educators, policy makers, and professionals in the field.

The sample size for this research study is determined using the random sampling method.

SAMPLE SIZE FORMULA

$$n = \frac{(N * Z^2 * p * (1-p))}{(\epsilon^2 * (N-1) + Z^2 * p * (1-p))}$$

Where n= sample size

N= Population size

Z= Z- score (typically 1.96 for a 95% confidence level)

p = Proportion of the population (0.5 for a conservative estimate)

ε= Margin of error (typically 0.05 or 5%)

$$n = \frac{400 * (1.96)^2 * 0.5 * (1-0.5)}{(0.05^2) * (400-1) + (1.96^2) * 0.5 * (1-0.5)}$$

$$n = \frac{400 * (3.8416) * 0.5 * 0.5}{0.0025 * 399 + 3.8416 * 0.5 * 0.5}$$

$$n = \frac{384.16}{0.9975 + 0.9604}$$

$$n = \frac{384.16}{1.9579} = 196.21 \approx 197 \text{ to the nearest whole number.}$$

3.8 ETHICAL CONSIDERATIONS

This study adheres to the principles of ethical research, ensuring the rights and dignity of participants are respected. The purpose and procedure for the research is clearly explained and participants will be made to understand that their participation was voluntary and they could withdraw at any time without penalty. To maintain confidentiality, participant's responses will remain anonymous and data will be stored securely. Participants will be randomly selected from the population to avoid sampling biases. The researcher will remain neutral to prevent influencing participant's responses.

This study will respect participant's autonomy, decision-making capacity and right to privacy. The research design ensured that participants would not experience harm or discomfort. The study aims to contribute valuable insights to accounting education and the accounting profession potentially benefitting participants and the broader community.

This methodology provides a framework for collecting and analyzing data to explore students' attitudes towards ethics in accounting.

CHAPTER FOUR

PRESENTATION OF RESULTS AND DISCUSSION OF FINDINGS

This chapter focuses on data analysis and discussion of findings. The chapter is divided into two sections. Section A is on research questions, and section B deals with the discussion of findings.

Presentation of Results

Demographic Characteristics of the Respondents

Table 1: Analysis of Demographic of the Respondents

Variable		Frequency (n)	Percentage (%)
Gender	Male	153	77.7
	Female	44	22.3
	Total	197	100.0
Age	18-20	60	30.5
	21-23	49	24.9
	24-26	49	24.9
	27-above	39	19.8
	Total	197	100.0
Levels	300	104	52.8
	400	93	47.2
	Total	197	100.0

Source: Fieldwork Survey, 2025

The demographic analysis of the respondents reveals important insights into the composition of the sample. Of the 197 respondents, a significant majority were male, with 153 males accounting for 77.7% of the total sample. In contrast, 44 females made up 22.3% of the respondents, indicating a gender imbalance towards male students in the sample.

In terms of age, the largest group of respondents fell within the 18-20 age range, comprising 60 students or 30.5% of the total sample. This was closely followed by students in the 21-23 and 24-26 age groups, both of which accounted for 49 respondents each, representing 24.9% of the sample. The smallest age group was those aged 27 and above, which included 39 respondents or 19.8% of the total sample. This shows that the majority of students surveyed were relatively young, primarily between the ages of 18 and 26.

Looking at the academic levels of the respondents, 52.8% (104 respondents) were in their third year (300 level), while 47.2% (93 respondents) were in their fourth year (400 level). This suggests that there was a fairly balanced representation of students from both levels, with a slight majority in the third year of study.

SECTION B; Ethics in Accounting

Table 2: Descriptive statistics showing Ethics in Accounting

S/N	Items	N	Mean	Std. Dev.	Criterion Mean	Remarks
1	I have received adequate training on ethics and professional responsibility in my accounting program.	197	3.71	.841	3	Agreed
2	I am familiar with the ethical codes and standards that govern the accounting profession.	197	3.51	1.100		Agreed
3	I am familiar with the consequences of unethical behavior in accounting, including legal and professional repercussions.	197	4.30	.459		Disagreed
	GRAND MEAN= 3.84					Agreed

The analysis of respondents' views on ethics in accounting reveals valuable insights regarding their training and understanding of ethical standards within the field. Regarding the first item, "I have received adequate training on ethics and professional responsibility in my accounting program," the respondents expressed agreement, with a mean score of 3.71 and a standard deviation of 0.841. This suggests that, on average, students feel that they have received sufficient training in ethics and professional responsibility during their accounting studies. For the second item, "I am familiar with the ethical codes and standards that govern the accounting profession," the mean score was 3.51, with a standard deviation of 1.100. This indicates that students somewhat agree that they are familiar with the ethical codes and standards of the profession.

However, the wider standard deviation suggests there is some variation in respondents' perceptions, with some feeling more knowledgeable than others. On the third item, "I am familiar with the consequences of unethical behavior in accounting, including legal and professional repercussions," respondents showed disagreement with a mean score of 4.30 and a standard deviation of 0.459. This indicates that students feel less confident about their understanding of the consequences of unethical behavior in the field of accounting. The low standard deviation suggests that there is consensus among respondents, with most disagreeing that they are well-informed about these consequences. The grand mean for the three items was 3.84, indicating a general agreement on the importance of ethics in the accounting program, though with some areas, particularly regarding the consequences of unethical behavior, requiring further attention and education.

4.2 Analysis according to Research Questions

Research Questions 1: Importance of ethics in the accounting profession

Table 3: Descriptive statistics showing Importance of ethics in the accounting profession

S/N	Items	N	Mean	Std. Dev.	Criterion Mean	Remarks
4	Do you agree that ethics education is very important in accounting programs	197	4.11	.316	3	Agreed
5	Ethics education is necessary for accounting students to prepare them for the ethical challenges they will face in their future careers.	197	4.19	.396		Agreed
6	Accounting professionals who prioritize ethics in their work are more likely to gain the trust and respect of their clients and colleagues.	197	3.57	1.107		Agreed
7	A strong understanding of ethics is essential for accounting professionals to make informed decisions that align with the public interest.	197	4.01	.824		Agreed
GRAND MEAN= 3.97						Agreed

The data from Table 3 reflects strong agreement among respondents regarding the importance of ethics education in accounting programs and its relevance to their future careers. For the first item, "Do you agree that ethics education is very important in accounting programs?" the mean score was 4.11, with a standard deviation of 0.316. This indicates strong agreement, with respondents recognizing the significance of ethics education within their accounting programs.

The relatively low standard deviation suggests that there is a high degree of consensus among respondents on this matter. The second item, "Ethics education is necessary for accounting students to prepare them for the ethical challenges they will face in their future careers," received an even higher mean score of 4.19, with a standard deviation of 0.396. This shows that respondents strongly agree that ethics education is critical for preparing them to navigate the ethical challenges they may encounter in their professional lives. Regarding the third item, "Accounting professionals who prioritize ethics in their work are more likely to gain the trust and respect of their clients and colleagues," the mean score was 3.57, with a relatively higher standard deviation of 1.107. This indicates that while most respondents agree that prioritizing ethics leads to trust and respect, there is greater variability in responses, possibly suggesting that some students are less certain about the direct impact on professional relationships. The fourth item, "A strong understanding of ethics is essential for accounting professionals to make informed decisions that align with the public interest," also received a high level of agreement, with a mean score of 4.01 and a standard deviation of 0.824. This suggests that most respondents agree on the importance of ethics in guiding professional decisions that serve the public interest, though there is slightly more variability in responses compared to the first two items. The grand mean for these four items was 3.97, which indicates that overall, respondents agree that ethics education is crucial for accounting students..

Research Questions 2: Impact of ethical dilemmas on accounting students future career?

Table 4: Descriptive statistics showing Impact of ethical dilemmas on accounting students future career

S/N	Items	N	Mean	Std. Dev.	Criterion Mean	Remarks
8	Resolving ethical dilemmas in accounting will be a major challenge in my future career.	197	4.30	.459	3	Agreed
9	Making unethical decisions in accounting can damage my professional reputation and limit my career advancement opportunities.	197	4.05	.220		Agreed
10	My ability to resolve ethical dilemmas will be a key factor in determining my success as an accounting professional.	197	4.12	.328		Agreed
11	Accounting professionals who are able to navigate ethical dilemmas effectively will have a competitive advantage in the job market.	197	3.52	1.118		Agreed
	GRAND MEAN= 3.99					Agreed

The data presented in Table 4 demonstrates that accounting students perceive ethical dilemmas as a significant factor that will influence their future careers. All four items under this category show a strong agreement regarding the importance of resolving ethical dilemmas. For the first item, "Resolving ethical dilemmas in accounting will be a major challenge in my future career," the mean score was 4.30 with a standard deviation of 0.459. This indicates that students widely agree that ethical dilemmas will be a major challenge in their future careers. The low

standard deviation reflects a high level of consensus, suggesting that the majority of students share the same concern about the challenges posed by ethical dilemmas. The second item, "Making unethical decisions in accounting can damage my professional reputation and limit my career advancement opportunities," received a mean score of 4.05 and a very low standard deviation of 0.220. This suggests that students strongly agree with the idea that unethical decisions can harm their reputation and career progress. The low standard deviation indicates that most respondents hold a similar view on the matter. Regarding the third item, "My ability to resolve ethical dilemmas will be a key factor in determining my success as an accounting professional," the mean score was 4.12 with a standard deviation of 0.328. This reflects strong agreement that the ability to navigate ethical dilemmas will significantly impact their professional success. The low standard deviation suggests a strong consensus among respondents regarding the importance of ethical decision-making. For the fourth item, "Accounting professionals who are able to navigate ethical dilemmas effectively will have a competitive advantage in the job market," the mean score was 3.52, with a relatively higher standard deviation of 1.118. While most respondents agreed that effectively handling ethical dilemmas provides a competitive edge, the higher standard deviation indicates greater variability in responses, suggesting that some students may be less certain about the extent of the competitive advantage. The grand mean for these four items was 3.99, indicating overall agreement that resolving ethical dilemmas will be a significant challenge and will play a key role in determining their future success in the accounting profession.

Research Question 3: Implications of accounting students attitude towards ethics for the future of accounting profession?

Table 5: Descriptive statistics showing Implications of accounting students attitude towards ethics for the future of accounting profession

S/N	Items	N	Mean	Std. Dev.	Criterion Mean	Remarks
12	Failure to emphasize ethics among accounting students will undermine the integrity of the accounting profession.	197	4.04	.844	3	Agreed
13	Accounting students attitudes towards ethics will shape the reputation of the accounting profession in the years to come.	197	4.29	.457		Agreed
14	Prioritizing ethics among accounting students will promote greater transparency and accountability within the accounting profession.	197	4.05	.220		Agreed
15	Accounting students attitude towards ethics will affect the ability of the accounting profession to attract and retain top talent in the future.	197	4.08	.274		Agreed
GRAND MEAN= 4.12						Agreed

The data presented in Table 5 demonstrates that accounting students strongly believe that their attitudes towards ethics will have a significant impact on the future of the accounting profession.

The responses to the four items highlight the students' recognition of the importance of ethics in

shaping both the profession's integrity and its ability to attract top talent. For the first item, "Failure to emphasize ethics among accounting students will undermine the integrity of the accounting profession," the mean score was 4.04, with a standard deviation of 0.844. This indicates strong agreement, suggesting that students believe that neglecting ethics education would damage the integrity of the profession. The standard deviation indicates some variability, but the majority of respondents hold this view. The second item, "Accounting students' attitudes towards ethics will shape the reputation of the accounting profession in the years to come," received a higher mean score of 4.29, with a standard deviation of 0.457. This reflects a strong consensus among students, with most agreeing that the ethical outlook of accounting students will significantly influence the profession's reputation in the future. The low standard deviation further emphasizes the widespread agreement on this point. For the third item, "Prioritizing ethics among accounting students will promote greater transparency and accountability within the accounting profession," the mean score was 4.05, and the standard deviation was 0.220. This suggests that respondents strongly agree that emphasizing ethics education will foster transparency and accountability in the profession. The low standard deviation indicates that there is a high level of agreement on this issue among the students. The fourth item, "Accounting students' attitude towards ethics will affect the ability of the accounting profession to attract and retain top talent in the future," received a mean score of 4.08, with a standard deviation of 0.274. This reflects strong agreement that ethical attitudes will play a crucial role in the profession's ability to attract and retain high-quality professionals. The relatively low standard deviation

indicates that students largely agree on the importance of ethics in this regard. The grand mean for these four items was 4.12, indicating overall strong agreement that accounting students' attitudes towards ethics will significantly influence the future of the accounting profession.

Research Question 4: Accounting students preparedness for ethical decision-making in the workplace?

Table 6: Descriptive statistics Accounting students preparedness for ethical decision-making in the workplace.

S/N	Items	N	Mean	Std. Dev.	Criterion Mean	Remarks
16	I feel confident in my ability to recognize and resolve ethical dilemmas in my future career.	197	3.54	1.109	3	Agreed
17	I am well equipped with the necessary skills and knowledge to make ethical decisions in a real world accounting setting.	197	4.03	.839		Agreed
18	My accounting program has provided me with sufficient opportunities to practice resolving ethical dilemmas.	197	4.29	.457		Agreed
19	I have a clear understanding of the ethical standards and codes of conduct that govern the accounting profession.	197	4.05	.220		Agreed
GRAND MEAN = 3.98						Agreed

The data from Table 6 shows that accounting students generally feel prepared to face ethical dilemmas in their future careers, with a strong emphasis on their confidence and understanding

of ethical decision-making in professional settings. For the first item, "I feel confident in my ability to recognize and resolve ethical dilemmas in my future career," the mean score was 3.54, with a standard deviation of 1.109. This suggests that while students somewhat agree with the statement, there is notable variation in their confidence levels. The standard deviation indicates that some students feel less confident than others in recognizing and resolving ethical dilemmas, but the majority of respondents still expressed agreement. The second item, "I am well-equipped with the necessary skills and knowledge to make ethical decisions in a real-world accounting setting," received a mean score of 4.03, with a standard deviation of 0.839. This indicates a strong agreement that students feel adequately prepared in terms of skills and knowledge to make ethical decisions in practical accounting environments. The relatively moderate standard deviation suggests that most students feel well-prepared, but there is some variation in how confident they are about their preparation. For the third item, "My accounting program has provided me with sufficient opportunities to practice resolving ethical dilemmas," the mean score was 4.29, with a standard deviation of 0.457. This reflects strong agreement that the students' accounting programs have given them ample opportunities to practice resolving ethical dilemmas. The low standard deviation indicates that most students agree on the availability of such opportunities in their programs, signaling a consistent experience among respondents. The fourth item, "I have a clear understanding of the ethical standards and codes of conduct that govern the accounting profession," received a mean score of 4.05, with a standard deviation of 0.220. This indicates that students strongly agree that they have a solid understanding of the ethical standards

and codes of conduct governing their profession. The very low standard deviation suggests a high level of agreement among respondents, with most students feeling confident about their understanding of ethical codes in the profession. The grand mean for all four items was 3.98, suggesting that, overall, students feel well-prepared to handle ethical decision-making in the workplace.

Research Question 5: What are the common ethical dilemmas faced by accounting students and how do they typically resolve them?

Table 7: Descriptive statistics on What are the common ethical dilemmas faced by accounting students and how do they typically resolve them

S/N	Items	N	Mean	Std. Dev.	Criterion Mean	Remarks
RQ5 A	(a) common ethical dilemmas faced by accounting students				3	
20	I have encountered situations in my accounting studies where I had to choose between completing an assignment on time and doing it accurately, even if it meant missing the deadline.	197	4.09	.289		Agreed
21	I have experienced pressure from peers or instructors to compromise my personal values or ethics in order to achieve academic success.	197	4.28	.552		Agreed
22	I have faced dilemmas related to confidentiality and privacy when working on accounting projects or case studies involving real companies or individuals.	197	3.57	1.134		Agreed

23	I have struggled with the temptation to plagiarize or cheat on accounting assignments or exams due to the pressure to achieve good grades.	197	3.96	.856	Agreed
RQ5 B (b) Resolving ethical dilemmas faced by accounting students					
24	When faced with an ethical dilemma, I consider seeking guidance from a trusted instructor or mentor.	197	4.27	.550	Agreed
25	Accounting students should prioritize ethical considerations over academic grades or performance.	197	4.03	.363	Agreed
26	When resolving ethical dilemmas, I weigh the potential consequences of my actions on stakeholders including clients, employers and colleagues.	197	4.12	.458	Agreed
27	I think that accounting students should be prepared to justify their ethical decisions and actions to others.	197	3.50	1.146	Agreed
28	Accounting students should prioritize honesty and transparency when resolving ethical dilemmas	197	4.02	.892	Agreed
29	When resolving ethical dilemmas, I consider the potential impact on my professional reputation and career.	197	4.27	.550	Agreed
30	I think that accounting students should be prepared to take a stand and report unethical behavior, even if it is uncomfortable or difficult.		4.03	.363	Agreed
	GRAND MEAN= 4.01				Agreed

Table 7 provides insights into the ethical dilemmas that accounting students encounter during their studies and their approach to resolving these challenges. The responses show a strong recognition of ethical issues and a general consensus on the importance of ethical decision-making in both academic and professional settings.

Part A: Common Ethical Dilemmas Faced by Accounting Students

For the first item, "I have encountered situations in my accounting studies where I had to choose between completing an assignment on time and doing it accurately, even if it meant missing the deadline," the mean score was 4.09, with a standard deviation of 0.289. This indicates strong agreement among students, suggesting that many have faced the dilemma of balancing deadlines and accuracy, with most feeling that this is a common issue. On the second item, "I have experienced pressure from peers or instructors to compromise my personal values or ethics in order to achieve academic success," the mean score was 4.28, with a standard deviation of 0.552. This shows that a significant number of students have felt pressured to compromise their ethics for academic success. The relatively higher standard deviation suggests there may be some variation in how strongly students feel about this pressure. For the third item, "I have faced dilemmas related to confidentiality and privacy when working on accounting projects or case studies involving real companies or individuals," the mean score was 3.57, with a standard deviation of 1.134. While the overall agreement indicates that confidentiality issues are a concern, the higher standard deviation suggests there is a wider range of experiences among students, with some facing such dilemmas more frequently than others. The fourth item, "I have

struggled with the temptation to plagiarize or cheat on accounting assignments or exams due to the pressure to achieve good grades," received a mean score of 3.96, with a standard deviation of 0.856. This indicates a moderate level of agreement that students feel tempted to engage in dishonest practices under academic pressure, though the variation in responses is notable.

Part B: Resolving Ethical Dilemmas Faced by Accounting Students

The first item in Part B, "When faced with an ethical dilemma, I consider seeking guidance from a trusted instructor or mentor," had a mean score of 4.27 and a standard deviation of 0.550. This suggests that many students turn to trusted mentors for guidance when facing ethical issues, with a high level of consensus on the importance of seeking advice from others in such situations. For the second item, "Accounting students should prioritize ethical considerations over academic grades or performance," the mean score was 4.03, with a standard deviation of 0.363. This indicates strong agreement that ethical considerations should take precedence over grades, with little variation in responses, showing broad consensus on the importance of prioritizing ethics. The third item, "When resolving ethical dilemmas, I weigh the potential consequences of my actions on stakeholders including clients, employers, and colleagues," received a mean score of 4.12 and a standard deviation of 0.458. This suggests that students are mindful of the broader implications of their decisions and weigh the consequences of their actions on others in the workplace. On the fourth item, "I think that accounting students should be prepared to justify their ethical decisions and actions to others," the mean score was 3.50, with a standard deviation of 1.146. While students agree that they should be prepared to justify their ethical decisions, the

higher standard deviation suggests that there is some variation in how strongly students feel about this issue. For the fifth item, "Accounting students should prioritize honesty and transparency when resolving ethical dilemmas," the mean score was 4.02, with a standard deviation of 0.892. This reflects strong agreement that honesty and transparency are essential when resolving ethical dilemmas, though the higher standard deviation indicates that there is some variation in how students view the importance of these qualities. On the sixth item, "When resolving ethical dilemmas, I consider the potential impact on my professional reputation and career," the mean score was 4.27, with a standard deviation of 0.550. This indicates that students are highly aware of the potential impact their ethical decisions can have on their professional reputation and career, with little variation in responses. For the final item, "I think that accounting students should be prepared to take a stand and report unethical behavior, even if it is uncomfortable or difficult," the mean score was 4.03, with a standard deviation of 0.363. This shows strong agreement that students should be willing to take a stand and report unethical behavior, with little variation in the responses.

The grand mean for all the items in this section was 4.01, indicating overall strong agreement that accounting students recognize the ethical dilemmas they face and generally favor prioritizing ethical considerations when resolving such dilemmas.

Hypothesis One

There is no significant difference in the perception of accounting students regarding the importance of ethics in the accounting profession.

Table 8: One sampled T-test on There is no significant difference in the perception of accounting students regarding the importance of ethics in the accounting profession.

One-Sample Test						
Test Value = 3						
	t	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
ETHICS_IMPORTANCE_SCORE	42.529	196	.000	.96954	.9246	1.0145

The results of the one-sample t-test indicate that there is a significant difference in the perception of accounting students regarding the importance of ethics in the accounting profession. The test was conducted to compare the sample mean against a neutral value of 3, which represents a neutral stance on the importance of ethics. The t-value obtained was 42.529, a very high value, which suggests that the sample mean is significantly different from the test value of 3. The degrees of freedom (df) were 196, corresponding to the number of respondents minus one. The significance (p-value) for this test was 0.000, which is much less than the standard threshold of 0.05. This indicates that the results are statistically significant, and we can reject the null hypothesis, which posited that there is no significant difference in the students' perception of the

importance of ethics. In other words, students significantly perceive ethics as an important aspect of their profession, with a clear consensus that ethics education and awareness are valued within the field. The mean difference between the sample mean and the test value of 3 was 0.96954, showing that the students' perception of the importance of ethics in accounting is almost one point higher than the neutral value. This further reinforces the idea that students generally have a positive perception of ethics in the accounting profession. The 95% confidence interval for the mean difference ranged from 0.9246 to 1.0145, meaning that we can be 95% confident that the true mean difference lies within this range. In conclusion, the findings confirm that accounting students perceive ethics as significantly more important than neutral, leading to the rejection of the null hypothesis. Ethics is indeed recognized as a crucial aspect of their professional education and future careers.

Hypothesis Two

: Accounting students do not perceive ethical dilemmas as having a significant impact on their future careers.

Table 9; One sample t-test on : Accounting students do not perceive ethical dilemmas as having a significant impact on their future careers.

One-Sample Test						
Test Value = 3						
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
DILEMMA_IMPACT_SCORE	38.815	196	.000	.99746	.9468	1.0481

The results of the one-sample t-test reveal that accounting students do perceive ethical dilemmas as having a significant impact on their future careers. The test was conducted to compare the sample mean to a neutral value of 3, which represents a neutral stance regarding the impact of ethical dilemmas. The obtained t-value was 38.815, which is notably high, indicating a significant difference between the sample mean and the test value of 3. The degrees of freedom (df) were 196, corresponding to the number of respondents minus one. The p-value for this test was 0.000, which is well below the conventional significance level of 0.05. This strongly suggests that the result is statistically significant, and the null hypothesis, which stated that ethical dilemmas do not significantly impact students' future careers, can be rejected. Therefore, accounting students do recognize that ethical dilemmas will indeed influence their career paths. The mean difference between the sample mean and the test value of 3 was 0.99746, meaning that the students' perception of the impact of ethical dilemmas is nearly one point higher than neutral.

This shows that students agree that ethical dilemmas will significantly affect their careers. The 95% confidence interval for the mean difference ranges from 0.9468 to 1.0481, suggesting that with 95% confidence, we can say that the true mean difference lies within this interval, further reinforcing the conclusion that students perceive ethical dilemmas as impactful. In conclusion, the findings provide strong evidence that accounting students believe ethical dilemmas will have a significant effect on their future careers, and we reject the null hypothesis. Ethical decision-making is seen as a crucial factor influencing their professional success.

Hypothesis Three

There is no significant relationship between accounting students attitudes towards ethics and the future of the accounting profession.

Table 10; Pearson Correlation on There is no significant relationship between accounting students attitudes towards ethics and the future of the accounting profession.

		ETHICS_IMPORTANCE_SCORE	FUTURE_IMPACT_SCORE
ETHICS_IMPORTANCE_SCORE	Pearson Correlation	1	.165*
	Sig. (2-tailed)		.020
	N	197	197
FUTURE_IMPACT_SCORE	Pearson Correlation	.165*	1
	Sig. (2-tailed)	.020	
	N	197	197

*. Correlation is significant at the 0.05 level (2-tailed).

The results of the Pearson correlation analysis show that there is a significant, albeit weak, positive relationship between accounting students' attitudes towards ethics and their views on the future of the accounting profession. The correlation coefficient between the ETHICS_IMPORTANCE_SCORE and the FUTURE_IMPACT_SCORE is 0.165, which indicates a small but positive relationship. This suggests that students who place greater importance on ethics in their education are somewhat more likely to believe that ethics will have an impact on the future of the accounting profession. The p-value for this correlation is 0.020, which is less than the standard significance level of 0.05. This indicates that the correlation is statistically significant, meaning we can reject the null hypothesis, which suggested that there is no significant relationship between students' attitudes towards ethics and their perceptions of the profession's future. Although the correlation is significant, the correlation coefficient of 0.165 indicates that the relationship is relatively weak. This means that while there is a positive relationship, it is not a strong one. In practical terms, this suggests that while students who value ethics more may slightly perceive a greater impact of ethics on the profession's future, other factors likely play a larger role in shaping their views on the future of the profession.

In conclusion, the results indicate that there is a significant but weak positive relationship between accounting students' attitudes towards ethics and their perceptions of the future of the accounting profession. Thus, we reject the null hypothesis.

Hypothesis Four

Accounting students do not feel prepared to handle ethical dilemmas in their future careers.

Table 11; One sample t-test on Accounting students do not feel prepared to handle ethical dilemmas in their future careers.

One-Sample Test						
Test Value = 3						
	t	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
PREPAREDNESS_SCORE	43.134	196	.000	.97970	.9349	1.0245

The results of the one-sample t-test suggest that accounting students feel prepared to handle ethical dilemmas in their future careers. The test was conducted to compare the sample mean to a neutral value of 3, which represents a neutral stance regarding preparedness. The t-value obtained was 43.134, which is exceptionally high, indicating a substantial deviation from the neutral value. This suggests that students perceive themselves as well-prepared to handle ethical dilemmas in their careers. The p-value associated with this test is 0.000, which is significantly lower than the common threshold of 0.05. This means the result is statistically significant, and we can reject the null hypothesis, which posited that accounting students do not feel prepared to handle ethical dilemmas. Therefore, the data supports the conclusion that students do, in fact, feel prepared for dealing with ethical challenges in their future careers. The mean difference

between the sample mean and the test value of 3 was 0.97970, indicating that, on average, students' perception of their preparedness is nearly one point higher than neutral. The 95% confidence interval for the mean difference ranges from 0.9349 to 1.0245, suggesting that we can be 95% confident that the true mean difference lies within this range, further confirming that students feel more prepared than neutral. In conclusion, the findings indicate that accounting students do feel prepared to handle ethical dilemmas in their future careers. Therefore rejects the null hypothesis and affirm that students are confident in their ability to handle ethical challenges.

Hypothesis Five

Accounting students do not commonly face ethical dilemmas in their academic and professional lives.

Table 12; One sample t-test on Accounting students do not commonly face ethical dilemmas in their academic and professional lives.

One-Sample Test						
Test Value = 3						
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
DILEMMA_EXPERIENCE	37.026	196	.000	.97589	.9239	1.0279

The results of the one-sample t-test show that accounting students do, in fact, commonly face ethical dilemmas in their academic and professional lives. The test was conducted to compare the

sample mean to a neutral value of 3, which represents a neutral stance regarding the frequency of ethical dilemmas. The t-value obtained was 37.026, which is very high, indicating that the sample mean significantly deviates from the neutral value. This suggests that students experience ethical dilemmas more frequently than they would if their perceptions were neutral. The p-value for this test is 0.000, which is well below the threshold of 0.05, indicating that the result is statistically significant. Therefore, we reject the null hypothesis, which suggested that accounting students do not commonly face ethical dilemmas. The data suggests that ethical dilemmas are indeed a common experience for students in their academic and professional lives. The mean difference between the sample mean and the test value of 3 was 0.97589, which indicates that the students' perception of encountering ethical dilemmas is almost one point higher than neutral. The 95% confidence interval for the mean difference ranges from 0.9239 to 1.0279, suggesting that we can be 95% confident that the true mean difference lies within this interval. This further supports the conclusion that students perceive ethical dilemmas as a common experience. In conclusion, the findings indicate that accounting students do face ethical dilemmas more often than they perceive to be neutral, with a statistically significant result. We reject the null hypothesis and affirm that ethical dilemmas are a common occurrence in the academic and professional lives of accounting students.

4.3 Discussion of findings

The findings of this study provide significant insights into accounting students' perceptions of ethics in the profession, their preparedness to handle ethical dilemmas, the impact of ethical dilemmas on their future careers, and the common ethical challenges they face. These findings are essential to understanding the role of ethics education in accounting programs and how it influences students' future professional conduct

Importance of Ethics in the Accounting Profession

The results of the study show that accounting students generally perceive ethics as a crucial component of their future careers, with a grand mean of 3.99. This suggests that the majority of students strongly agree that ethics is an important element of the accounting profession. This finding is consistent with the work of Smith and Jones (2018), who argue that the accounting profession is built on principles such as integrity, transparency, and ethical conduct. They assert that accountants must act as guardians of trust and that ethical behavior is the cornerstone of the profession. Similarly, Dunn and Brown (2020) emphasize that ethics education is essential for shaping students' understanding of their professional responsibilities. Their research highlights how ethics education enables students to develop frameworks for ethical decision-making, which are crucial in navigating the challenges of their professional lives. The findings of this study support both these perspectives, as accounting students clearly acknowledge the importance of ethics in their training and future careers. These results also suggest that accounting programs are

successfully integrating ethics into the curriculum, reinforcing the significance of this component in students' professional education.

Impact of Ethical Dilemmas on Future Careers

When examining the impact of ethical dilemmas on their future careers, the findings indicate that students strongly believe ethical dilemmas will be a significant challenge in their professional lives, with a grand mean of 3.99. This indicates that students perceive the ability to navigate ethical dilemmas as a key factor influencing their future career success. This is in line with Nguyen and Lee (2019), who assert that accounting professionals who can effectively manage ethical dilemmas are more likely to succeed in their careers and maintain a strong professional reputation. Their research also highlights that the resolution of ethical issues directly correlates with career progression, as those who handle ethical situations well are trusted by clients and colleagues. Similarly, Harris and Brooks (2021) emphasize that handling ethical dilemmas is critical for building credibility and sustaining long-term career success in accounting. They suggest that ethical decision-making not only safeguards professional reputation but also contributes to the overall success and growth of the profession. The results of this study, which show students acknowledging the significant impact of ethical dilemmas, suggest that students are aware of the importance of ethical decision-making in shaping their careers and the profession's future.

Preparedness to Handle Ethical Dilemmas

Regarding preparedness, the findings suggest that accounting students generally feel confident in their ability to handle ethical dilemmas, with a grand mean of 3.98. Students believe that they are well-equipped with the necessary skills and knowledge to make ethical decisions in their future careers. This aligns with Trevino and Nelson (2017), who emphasize that accounting education should provide students with the necessary ethical reasoning abilities to deal with real-world ethical challenges. According to their research, it is not enough to teach technical accounting skills; students must also be equipped to make ethical decisions that align with professional standards and societal expectations. Luthar and Simpson (2018) also support this view, arguing that accounting programs must prepare students to deal with ethical dilemmas by providing them with practical experience in identifying and resolving these issues. Their work underscores the importance of incorporating ethical decision-making scenarios into the curriculum, which enables students to develop the critical thinking skills necessary to navigate complex ethical challenges. The results of this study, where students express confidence in their preparedness, suggest that accounting programs are effectively preparing students to handle ethical dilemmas in their professional lives, although there may still be areas for further improvement.

Common Ethical Dilemmas Faced by Accounting Students

The results also indicate that accounting students frequently encounter ethical dilemmas in their academic and professional lives, with a grand mean of 4.01. This suggests that ethical dilemmas such as balancing deadlines with accuracy, dealing with confidentiality issues, and facing the temptation to compromise academic integrity are common challenges faced by students. These

findings align with the research by Luthar and Simpson (2018), who found that accounting students regularly encounter ethical dilemmas, especially when under pressure to meet academic deadlines or achieve high grades. They argue that these experiences provide students with valuable opportunities to develop their ethical decision-making skills, which are essential in their future careers. Similarly, Beaulieu and Belliveau (2017) highlight that accounting students often struggle with ethical decisions related to academic dishonesty, particularly when they face pressure to meet performance expectations. Their study emphasizes the importance of providing students with guidance on handling ethical dilemmas, suggesting that educators play a crucial role in helping students navigate these challenges. The findings of this study, which show that students recognize the prevalence of these dilemmas, suggest that ethics education should continue to focus on preparing students for these real-world challenges and provide them with strategies to resolve them while maintaining personal and professional integrity.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

The chapter dealt with the summary of the study, conclusions drawn, results obtained and recommendations offered.

5.1 Summary

The study studied the students attitude towards ethics in accounting. To provide direction and sharpen the focus of the study, five (5) research questions were raised and (5) five hypotheses were formulated to guide the study. Pertinent literatures relevant to the study were exhaustively reviewed. The study adopted the descriptive survey research design to carry out its survey. The population of the study consists of 300 and 400 level accounting student in the University of Benin, Edo state. The purposive sampling technique was used to select the respondents for this study and the sample size of 197 were used. The instrument of data collection is a questionnaire titled ‘**STUDENTS ATTITUDE TOWARDS ETHICS IN ACCOUNTING**’). The instrument was administered by the researcher and was analyzed using descriptive statistics.

From the analysis, the following findings from the research include;

1. Accounting students perceive ethics as a crucial aspect of their professional education
2. Students acknowledge that resolving ethical dilemmas will significantly impact their career success
3. Accounting students feel prepared to handle ethical dilemmas
4. Ethical dilemmas are common among accounting students
5. Ethics education is seen as essential for future career success, highlighting its importance in accounting programs.

5.2 Conclusion

In conclusion, this study highlights the significant role that ethics plays in shaping the education and future careers of accounting students. The findings demonstrate that accounting students view ethics as a crucial aspect of their professional training and recognize the substantial impact that ethical dilemmas will have on their career success. The students also express confidence in their ability to handle ethical challenges and acknowledge the prevalence of ethical dilemmas in both academic and professional settings. Furthermore, the results emphasize the importance of ethics education in preparing students to navigate these challenges, ensuring they are equipped with the necessary skills and knowledge to make informed ethical decisions. Overall, the study reinforces the need for continued integration of ethics into accounting programs, as it is essential not only for students' personal development but also for the integrity and credibility of the accounting profession as a whole.

5.3 Recommendations

Based on the findings from the study, the researcher's recommendations are as follows;

1. Accounting programs should continue to prioritize and expand ethics education, incorporating real-world ethical dilemmas and decision-making scenarios to better prepare students for future challenges.
2. Accounting students should be given more opportunities to engage in practical case studies and internships where they can confront ethical dilemmas in a controlled environment, helping them develop effective problem-solving skills.
3. Accounting curricula should introduce structured frameworks for ethical decision-making, allowing students to approach ethical challenges methodically and with confidence.
4. Universities and educational institutions should foster a culture where ethics is not only discussed in the classroom but is also integrated into the academic environment, encouraging students to uphold ethical standards in their studies.
5. Continuing education programs for accountants should include modules on emerging ethical challenges in the profession to ensure professionals are consistently up-to-date on ethical best practices and new developments.

6. Accounting programs should establish mentorship and peer-learning initiatives focused on ethics, where students can learn from each other's experiences and insights, as well as from experienced professionals in the field.

5.4 Suggestions for Further Studies:

1. Future research could explore the effectiveness of different ethics education methods in accounting programs and their impact on students' ability to handle real-world ethical dilemmas.
2. Further studies could investigate the role of cultural and geographical differences in shaping accounting students' perceptions of ethics and their preparedness to navigate ethical challenges in the profession.
3. Research could be conducted to examine the long-term impact of ethics education on accounting professionals' career success, focusing on how well they handle ethical dilemmas in their professional lives.
4. A comparative study could be done to assess how students in different fields of study (e.g., business, law, healthcare) perceive the importance of ethics and their preparedness to deal with ethical issues.
5. Future research could explore the impact of mentorship programs and peer learning on the ethical decision-making abilities of accounting students.

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APPENDIX
RESEARCH QUESTIONNAIRE
STUDENTS ATTITUDE TOWARDS ETHICS IN ACCOUNTING

Dear Participant,

You are invited to participate in a research study exploring students' attitudes towards ethics in accounting. The purpose of this study is to understand your perception and opinion about ethical issues in accounting. Your participation in this study is voluntary and your responses will be kept anonymous and confidential.

Your input is valuable in helping us understand the importance of ethics in accounting education. The findings of this study will contribute to the development of accounting education and professional practices. Please answer the questions honestly and to the best of your ability.

Thank you for your participation.

Yours sincerely,
IDOROH WISDOM

Instruction: Please tick (appropriately in the boxes provided)

SECTION A

DEMOGRAPHICS

- What is your current level of study
 - 100 level
 - 200 level
 - 300 level
 - 400 level
- What is your gender
 - Male
 - Female
- What is your age
 - 18-20
 - 21-23
 - 24-26
 - 27 years and above

SA= STRONGLY AGREE

A= AGREE

N= NEUTRAL

D= DISAGREE

SD= STRONGLY DISAGREE

RQ= RESEARCH QUESTION

SECTION B

ETHICS IN ACCOUNTING

S/N	ITEM	SA	A	N	D	SD
1.	I have received adequate training on ethics and professional responsibility in my accounting program.					
2.	I am familiar with the ethical codes and standards that govern the accounting profession.					
3.	I am familiar with the consequences of unethical behavior in accounting, including legal and professional repercussions.					

SECTION C

S/N	ITEM	SA	A	N	D	SD
RQ1	Importance of ethics in the accounting profession					
4.	Do you agree that ethics education is very important in accounting programs					
5.	Ethics education is necessary for accounting students to prepare them for the ethical challenges they will face in their future careers.					
6.	Accounting professionals who prioritize ethics in their work are more likely to gain the trust and respect of their clients and colleagues.					
		SA	A	N	D	SD
7.	A strong understanding of ethics is essential for accounting professionals to make informed decisions that align with the public interest.					
RQ2	Impact of ethical dilemmas on accounting students future career					
8.	Resolving ethical dilemmas in accounting will be a major challenge in my future career.					
9.	Making unethical decisions in accounting can damage my professional reputation and limit my career advancement opportunities.					
10.	My ability to resolve ethical dilemmas will be a key factor in determining my success as an accounting professional.					
11.	Accounting professionals who are able to navigate ethical dilemmas effectively will have a competitive advantage in the job market.					
RQ3	Implications of accounting students attitude towards ethics for the future of accounting profession					
12.	Failure to emphasize ethics among accounting students will undermine the integrity of the accounting profession.					
13.	Accounting students attitudes towards ethics will shape the reputation of the accounting profession in the years to come.					
14.	Prioritizing ethics among accounting students will promote greater transparency and accountability within the accounting profession.					
15.	Accounting students attitude towards ethics will affect the ability of the					

	accounting profession to attract and retain top talent in the future.					
RQ4	Accounting students preparedness for ethical decision-making in the workplace.					
16.	I feel confident in my ability to recognize and resolve ethical dilemmas in my future career.					
17.	I am will equipped with the necessary skills and knowledge to make ethical decisions in a real world accounting setting.					
18.	My accounting program has provided me with sufficient opportunities to practice resolving ethical dilemmas.					
19.	I have a clear understanding of the ethical standards and codes of conduct that govern the accounting profession.					
RQ5	(a) common ethical dilemmas faced by accounting students					
20.	I have encountered situations in my accounting studies where I had to choose between completing an assignment on time and doing it accurately, even if it meant missing the deadline.					
21.	I have experienced pressure from peers or instructors to compromise my personal values or ethics in order to achieve academic success.					
22.	I have faced dilemmas related to confidentiality and privacy when working on accounting projects or case studies involving real companies or individuals.					
23.	I have struggled with the temptation to plagiarize or cheat on accounting assignments or exams due to the pressure to achieve good grades.					
RQ5	(b) Resolving ethical dilemmas faced by accounting students					
24.	When faced with and ethical dilemma, I consider seeking guidance from a trusted instructor or mentor.					
25.	Accounting students should prioritize ethical considerations over academic grades or performance.					
26.	When resolving ethical dilemmas, I weigh the potential consequences of my actions on stakeholders including clients, employers and colleagues.					
27.	I think that accounting students should be prepared to justify their ethical decisions and actions to others.					
28.	Accounting students should prioritize honesty and transparency when resolving ethical dilemmas					
29.	When resolving ethical dilemmas, I consider the potential impact on my professional reputation and career.					
30.	I think that accounting students should be prepared to take a stand and report unethical behavior, even if it is uncomfortable or difficult.					