

# PLACE OF ETHICS IN ACCOUNTING EDUCATION IN TERTIARY INSTITUTIONS IN ANAMBRA STATE

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## ABSTRACT

*This study investigates the place of ethics in the teaching and learning of accounting education courses in the tertiary institutions with a focus in Anambra State. The study adopted a descriptive survey research design. Four research questions were developed in line with the objectives of the study and the hypotheses formulated were tested at 0.05 level of significance. The data collected were analyzed using percentages and z-test statistics. The study revealed that almost all the ethical standards (such as set the stage for a change in ethical behaviour via professional due carer, learn to deal with the uncertainties of the accounting profession, develop "a sense of moral obligation" or responsibility, relating accounting to moral issues, recognizing issues in accounting that have ethical implications, maintain integrity and abilities needed to deal with ethical conflicts or dilemmas) were adopted and as well as the accounting education curriculum contents were implemented. The study revealed further that almost all the ethical instrument was adopted and suitable for the teachings and learning of accounting education courses in the tertiary institutions. The implication of the findings is that if all the standards are met by the training institutions, teaching strategies well adopted and appropriate teaching methods used, the institution will produce saleable products (accountants) that will be highly needed in the labour market. It was recommended that agencies responsible for OND, NCE and B.Sc. Accounting Education Programme should strictly intensify towards ensuring that tertiary institution adhered to the standard they set.*

**Keywords:** Ethics, ethical standard, ethical instrument, accounting education, accounting educators.

## Introduction

Accounting Education is one of the programmes offered in tertiary institutions. The universities in Nigeria prepare students for Bachelor of Science (i.e. B.Sc) or (B.Sc/Ed.) in Accounting and other professional areas (such as Institute of Chartered Accountant of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN), among others. Accounting profession in the universities can contribute effectively for enjoyable employment or self reliance if the

graduates of the universities possess enough accounting knowledge to practice on their own or in partnership with others. The products of this programme are designated accountant. Different Accounting courses such as Taxation, Financial Accounting, Management and Cost Accounting, Audit and Assurance, Financial Management, among others were offered at different levels of this programme in order to produce competent personnel in Accounting and Auditing related occupations for public and private companies and industries.

The primary objectives of accounting is to provide economic and social information which would aid the decision makers, in making judgments and decisions which will lead to optimum allocation of resources and achievement of the organizational goals (Agbata, 1999). According to Ezeani (2008) and Agbata (1999), the objectives and importance of accounting include: accounting shows assets and liabilities, purchases, sales and expenses of a business, provide financial records for comparative purposes, provide the desired form of reporting useful information to the users of accounting reports, ascertainment of financial status of the business, provide permanent records for all financial transactions, profitability of the business are determined, records show the income and expenditure, among others. In order to achieve these goals, the curriculum of Accounting Education must be well-fashioned so as to expose these students to relevant business skills needed in the work environment.

Curriculum is the totality of the various programmes which are intended to enforce changes in individuals. The curriculum content is hinged on the needs of the learner at any particular time in that it must be fashioned to meet the challenges of the work place occasioned by the technological development (Okoli 2010 in Okoli, 2013). There is need for accounting educators to utilize adequate delivery system to concretize the teaching and learning of accounting education courses. Since ethics education has a positive effect on students, the course curriculum content and the delivery methods used are executed to train the accounting students to assess the consequences of their actions unto the society and the organization they work for and unto themselves.

Business activities including the educational institutions (universities) is undertaken by various categories of individuals of different educational levels, ages, social and professional backgrounds. An accountant as one of the determinant

for business activities should observe principles, rules and regulations guiding the business environment. A reputable accountant should abide by these laws, rules and regulations guiding the Accounting profession hence ethics involves doing the right thing in the right manner to boost the quality of one's work. An institution operates as business in the often complex and ever-evolving economy. As such, every accountant is expected to behave in a manner that are compatible with the institution or business environment. This is because today's business world is characterized by increased scrutiny regarding ethical practices. Many large corporations collapsed as a result of their non-compliance with the professional ethics. And ethical standard have compelled organizations worldwide to reckon with the ethical dimension of business on a much more stringent basis. Based on the above assertion, this study is interested in doing the right thing in the right way.

The essence of quality is to checkmate unethical behaviours that might arise in the work place. Quality involves compliance and accountability to effective transformation of accountant's financial report. Esene (2013) defines quality as the degree of excellence in terms of passing judgement to the level of value in a product (graduate). Quality assurance is a planned and systematic activity or measures implemented in a system to ensure that quality requirements for a product or service are fulfilled. Owing to these definitions, there is need to inculcate in the recipients of accounting education programme necessary technical skills and high quality ethical standards required in performing accounting jobs.

There is need to handle issues that relate to ethical standards and technical skills in schools or an industry as to curb certain unethical behaviours in the work place. The price Water House Cooper in Gaa and Thorne (2004) encouraged accounting educators to increase opportunities to include ethics and principles in the classroom. This study

focused on the need to expose the accounting education students to ethical values while in school so that upon their graduation, they would be able to detect and tackle any unethical behaviours found in the work environment. However, this calls for the institutions and professional bodies to place greater emphasis on ethical behaviours of accountants in the work place.

The reasons behind this motive was the incessant cases of fraud and corruptions found in our business environment and the societies at large. For example in USA, Osisioma (2006) confirmed that corporate scandals have caused a lot of losses to stakeholders which led to the collapse of some giant or corporate organizations such as Enron Corporation, Tyco International, World Com, Global Crossing, Arthur Anderson, among others. In the same vein, the Nigerian society has witnessed the collapse of several companies (such as African Petroleum (AP), where a debt of N10.6 million was invested as off balance sheet and were undisclosed). Osisioma (2004), Kelly (2004) and Ogbonna and Appah (2012 added that the recent challenges to accounting profession that brought the Enron's bankruptcy, have reinforced the institutions to train up their graduates to adhere to the highest ethical standards in their places of work. Unless there is a change to corporate values and behaviours, accountants will continue to be confronted with a variety of ethical dilemmas in the labour market.

The effectiveness of accounting educators depends on the ability to expose these students to ethical standards and technical skills required for better job performance. This is important hence accounting educator requires total involvement of the learner in the learning process, sound theoretical knowledge and intensive practice in the application of accounting concepts. However, the accounting students who were exposed to a core course of ethics in Accounting will have higher ethical sensitivity ability than those students who have only few hours of integrated ethical interventions of their

curriculum coverage (Jaspel and Madhavan, 2009). The control points in ethical standard in the teaching of accounting education courses in the tertiary institutions must include the curriculum design and content, the teacher and the teaching delivery process.

It appears that the ethics requirements are more pronounced in professional accounting courses than in tertiary institutions' accountig education programme. IFS2-International Education Standard 2 (2002) affirmed that whether the accounting students received training in an academic environment or in the course of studying for a professional qualification, recipients only need to acquire the professional skills, knowledge, values, ethics and attitudes, needed in the work environment for effective discharging of accounting duties.

### **Statement of the Problem**

In many business establishments today, including institutions, there have been reports of incessant cases of frauds, theft, misrepresentation, manipulation among others in different places of work. One might ask, what were actually the cause of these acts? Do these attitudes came up as a result of our accounting educators' incompetence in exposing their products to ethical standards, or non-coverage of curriculum contents, or the delivery system utilized not suitable for the programme or non-utilization of appropriate ethical instrument that could assist in checkmating the activities of unethical behaviours in the workplace? Therefore, the problem of this study is unethical behaviours among Accounting education graduates despite appropriate ethical instrument utilized for checkmating all sorts of unethical behaviours in the nation's economic, institutional and industrial sectors.

### **Literature Review Ethics/Ethical Standard**

The term ethics is the moral principles that guide an individual in governing his or her behavior. Ethics is one of the courses

taught in accounting education programme at the tertiary institutions as well as by organizations training accountants and auditors. For an accountant to properly exhibit professional ethics, ethical standard and behaviour required in the place of work, the training institutions need to expose their products to objectivity, confidentiality, honesty, competent, fair, building mutual respect among others.

Now what are these professional ethics and ethical standard that an accountant in the office has to reckon with? Professional ethics according to Okoye and Ndibe (1998) are fundamental principles of behaviour an accountant must comply with in an institution. These include: integrity - which indicate that an accountant must be honest in all professional and business dealings. Objectivity – as accountant you must not compromise professional judgement because of conflict interest, or undue influence of your boss or others, bias (Achehe, 2008). Professional due care or competence- the accountant must be competent in terms of knowledge and skill required in the work place. Confidentiality- As an accountant, you should keep secret unless you have permission to disclose it. Professional behaviour- The accountant must comply with relevant laws and regulations guiding the accounting profession.

On the other hand, ethical standard are set of rules and norms that govern the actions and behaviour of individuals in the business organization including institutions. Ikegwani (2017) posited that when ethical standards are properly learnt and adhered to, one observes the following: truthfulness as a result of being honest, proper accountability, transparency as a means of maintaining trust, due process as a result of rules and regulations laid down, perseverance, prudence and self control, consciousness, maintenance of good relationship and resourcefulness among others. Supporting the above view, Ekwue and Azu (2017) added that accountant can maintain high ethical standards in the following ways: develop a code of ethics,

create a company credo, hire the right people, enforce the code fairly and consistently, conduct ethical training, perform periodic ethical audits, establish high standards of behaviour, not just rules, a role model and ethical audits. However, when these guidelines are abided by, it leads to a more productive and comfortable work environment, it boosts good behaviour, fairness or kindness, trust between employees and management, and as well as the public and the organizations/institutions.

### **Definition of Accounting**

Every business including institutions practices accounting in one form or the other in our daily activities. Accounting is basically regarded as a language of communication in an organization. According to Ezeani (2008), Accounting is the art of recording, classifying, summarizing, reporting in significant manner and in terms of money, the transactions and events which are in part at least of a financial nature, and the interpretation of the results. Ama (2000) described accounting as a set of concepts (or ideas), theories, and techniques by which financial data are processed into meaningful information for planning, controlling, reporting, and decision making purpose, or simply the process by which data relating to the economic activities of an organization are measured, recorded and communicated to the management and other interested users. Longe and Kazeen (1999) defined accounting as the process of recording, selecting, measuring, classifying, interpreting and communicating financial data of an organization to enable users make assessments and decision. These definitions show the role of accounting activities in the operation of business enterprises. These roles according to Agbata (1999), entails recording, classifying and summarizing the enterprises monetary transactions and interpreting the results for both the internal and external end users of such information. Accounting can also be defined broadly as



the process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by user of the information.

### **Business/Accounting Ethics**

Business ethics are standards, laws, guidelines and regulations that guide business professionals and corporations as it relates to legal and moral behaviours. Business ethics also connote with the behavioural standards and moral values that assist individuals for business decision making. Ethical behaviour, standards and the professional ethics rested on the individual doing what is "right" as opposed to what is "wrong". According to Okafor (2006), ethics is the principles of morality that include both the science of good and the nature of right. Ethics is a physiological discipline which seeks to examine the rationale for human action (Echekwube, 1999). Also, ethics deals with natural values of what an individual thinks, says or practices, and judgment as they apply to accounting profession.

Accounting ethics was formally introduced by Luca Pacilo and later expanded to government sectors, professional bodies/organizations and independent companies including educational institutions. According to Oladele, Ezeani, Abadubrafin and Idode (2012), accounting ethics is the moral and ethical principles that could be taught to enable the accounting students comply with the rules and regulations of accounting. Accounting ethics embrace ethics for professional accountants (which include professional ethics such as compromising integrity, objectivity, professional competence, independence, conflict of interest, professional behaviour, discipline of official documents that relates to finance, confidentiality) and other matters that relates to ethical standards such as trust, good behaviour, kindness or fairness (Mariotti, 2010).

### **Purpose of the Study**

The main purpose of this study is to

determine the place of ethics in accounting education programme in tertiary institutions in Anambra state. Specifically, the study sought to:

1. examine the ethical standards adopted by accounting educators in teaching accounting courses.
2. assess how adequate the accounting education curriculum content adopted by tertiary institutions are implemented.
3. determine the suitability of the ethical instruments used by accounting educators to checkmate unethical behaviours in tertiary institutions.
4. identify suitable strategies for teaching accounting ethics so as to avoid unethical behaviours among accounting education graduates in places of work.

### **Research Questions**

The following research questions guided the study:

1. What are the ethical standards adopted by accounting educators in teaching accounting courses?
2. How adequate are the accounting education curriculum content adopted by tertiary institutions implemented?
3. How suitable are the ethical instruments used by accounting educators to checkmate unethical behaviours in tertiary institutions?
4. What are the appropriate strategies suitable for teaching accounting ethics so as to avoid unethical behaviours among accounting students?

### **Hypotheses**

The following null hypotheses were tested at 0.05 level of significance to guide the study:

H<sub>01</sub>: There is no significant difference between the mean scores of accounting educators from private and public tertiary institutions on the ethical standards adopted in teaching accounting courses.

H<sub>02</sub>: There is no significant difference

between the mean scores of accounting educators in the private and public tertiary institutions on whether the accounting education curriculum content adopted by the institutions were implemented.

$H_{0_3}$ : There is no significant difference between the mean scores of male and female accounting educators on the suitability of the ethical instrument used in check mating unethical behaviours in tertiary institutions.

$H_{0_4}$ : There is no significant difference between the mean scores of female and male accounting educators on the suitable strategies for teaching accounting ethics so as to avoid unethical behaviours among accounting students in places of work.

**Methods**

The study adopted survey research design. This design was appropriate for the study since questionnaire was used to elicit accounting educators' opinion on the place of ethics in accounting education for quality assurance in Nigerian universities. Survey research design focuses on individual opinions, perception, belief, attitude, motivation, behaviour. According to Osuala (2004), survey design is a research design appropriate for studies that deal with individual's belief, attitude, opinions, motivation and behaviours. The study was carried out in tertiary institutions located in Anambra State. These include public and private institutions. The population comprised seventy (70) accounting educators who teach accounting courses. There was no sample since the population was very few and manageable, all the subjects were studied.

The questionnaire consisted of items structured on point rating scales of Highly Adopted (100%), Averagely Adopted (more than 80%), Slightly Adopted (between 20% and 80%), and Not Adopted (Less than 20%) for research questions 1 and 2. The suitability category was assigned a four point scale of Highly Suitable (100%), Averagely Suitable (more than 80%),

Slightly Suitable (between 20% and 80%) and Not Suitable (less than 20%) for research question 3 and 4 respectively. Four experts from the Department of Accounting, Nnamdi Azikiwe University, Awka and Federal College of Education, (Technical), Umunze validated the questionnaire item. Cronbach Alpha reliability method was used to determine the internal consistency of the instrument which gave an alpha of 0.78 on the average. This indicates that the instrument is highly reliable.

The questionnaire constructed by the researcher was administered and retrieved by the researcher through the assistance of two research assistants who were trained by the researcher on how to administer and retrieve the instrument.

The data collected were analyzed using percentage or a sample tool of analysis (100%, more than 80% between 20% and 80% and less than 20%) and z-test values were employed to present data in understandable manner. Thus, any items with 100%, more than 80% was regarded as mostly accepted while any item at 20% and below was regarded as never at all. For hypotheses, any item with z-calculated value greater than table z-value was rejected; if otherwise, the hypotheses of no significance difference were upheld for the item.

**Results**

The results of the study were obtained from the research questions answered and presented in the tables 1-4.

**Research Question 1.** What are the ethical standards adopted by accounting educators in teaching accounting courses?

**Population Distribution**

• Nnamdi Azikiwe University, Awka	18
• Anambra State University, Igbariam (Chukwuemeka 12	
• Odumegwu Ojukwu University, Igbariam)	
• Madonna University, Okija	12
• Tansian University, Umunya	10
• Federal College of Education (Technical) Umunze	15
• Nwafor Oizu College of Education, Nsugbe	13
<b>Total</b>	<b><u>70</u></b>

Data in Table 1 shows the ethical standards adopted by accounting educators in teaching accounting courses.

Table 1: Responses of Accounting Educators on the Ethical Standards

**Table 1: Responses of Accounting Educators on the Ethical Standards adopted in Teaching Accounting Courses** **N = 70**

S/No	Ethical Standards	Highly Adopted (100% of the Ethical Standards)	Averagely Adopted (more than 80% of Ethical Standards)	Slightly Adopted (Between 20% and 80% of the Ethical Standards)	Not Adopted (Less than 20% of the Ethical Standards)
1	Set the stage for a change in ethical behaviour via professional dure care		✓		
2	Learn to deal with the uncertainties of the accounting profession	✓			
3	Develop “a sense of moral obligation” or responsibility		✓		
4	Relating accountning to moral issues		✓		
5	Recognizig issues in accounting that have ethical implications	✓			
6	Maintain intergrity and abilities needed to deal with ethical conflicts or dilenmmas			✓	
7	Be objective with all aspects of accounting ethics and general field of ethics				✓
<b>Total</b>		<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>

**Source:** Field Survey, 2018

Results in table 1 above depicts that the ethical standards listed in only items 2 and 5 were highly adopted. Items 1,3 and 4 were averagely adopted by accounting educators. It also showed that only item 6 was slightly adopted while item 7 was not adopted.

**Research Question 2.** How adequate are the accounting education curriculum content adopted by tertiary institutions implemented?

Information on Table 2 presents how adequate the accounting education curriculum contet adopted by tertiary institutions are implemented

**Table 2: Responses of Accounting Educators on how Adequate Accounting Curriculum Cotent adapted by Tertiary Institutions were Implemented N = 70**

S/No	Accounting Education Curriculum Content	Highly Adopted [100% of the Ethical Standards]	Averagely Adopted [more than 80% of Ethical Standards]	Slightly Adopted [Between 20% and 80% of the Ethical Standards]	Not Adopted [Less than 20% of the Ethical Standards]
<b>A. Accounting &amp; Related Knowledge</b>					
1.	Taxation	✓			
2.	Financial accounting & reports		✓		
3.	Audit & Assurance	✓			
4.	Financial management	✓			
5.	Professional values & ethics		✓		
6.	Business & commercial law	✓			
7.	Management & Cost accounting	✓			
<b>B. Organizational &amp; Business Knowledge</b>					
8.	Corporate governance			✓	
9.	Economics	✓			
10.	Business Ethics		✓		
11.	Quntitative Methods	✓			
12.	Organization Behaviour	✓			
13.	Business Communication	✓			
14.	Marketing/International Business				✓
15.	Management/Stratgic decision making			✓	
<b>C. Information Technology Knowledge</b>					
16.	Accounting packages	✓			
17.	Database Knowledge		✓		
18.	Auditing packages	✓			
19.	Spreadsheet	✓			
20.	Tax preparation software			✓	
<b>Total</b>		<b>12</b>	<b>4</b>	<b>3</b>	<b>1</b>

Source: Field Survey, 2018



In table 2 above, the result shows that 12 out of 20 accounting education curriculum content areas were highly adequate in implementation while 4 items were averagely adequate in implementation. The result also showed that 3 accounting curriculum content areas (8, 15, and 20) were slightly adequate in implementation and item 13 was not adequately implemented.

**Research Question 3:** How suitable are the ethical instruments used by accounting educators to checkmate unethical behaviours in tertiary institutions?

Table 3 depicts data on the suitability of ethical instruments used by accounting educators to checkmate unethical behaviours in tertiary institutions.

**Table 3: Responses of Accounting Educators on the Suitability of Ethical Instrument Utilized to Checkmate Unethical Behaviours in Tertiary Institutions  
N = 70**

S/N	Ethical Instrument	Highly suitable (100% of the ethical instrument)	Averagely suitable (more than 80% of the ethical instrument)	Slightly suitable (between 20% and 80% of the ethical instrument)	Not suitable (Less than 20%)
1	Quality of students admission policy				
2	Quality of curricular content				
3	Hiring of quality accounting educators				
4	Accreditation of academic programme				
5	Create the institutional credo by monitoring their academic programme				
6	Perform periodic ethical audit via External moderation system				
7	Conduct ethical training for the trainer (teacher) programme				
8	Compulsory exposure of accounting students to SIWES				
9	Professional exposure for proper accountability				
10	Research and publication				
11	Discipline of students and teachers for any misconduct/unethical behaviours				
12	Assessing quality of work/research/case studies				
13	Provision of teaching /learning materials, laboratories, equipment etc.				
14	Constant supervision of accounting programme				
15	Collaborative efforts in formulating and reviewing minimum standards of university education				
	<b>TOTAL</b>	<b>4</b>	<b>9</b>	<b>2</b>	

Source: Field survey, 2018

In table 3 above, it can be seen that 4 out of 15 items were rated highly suitable while 9 of the ethical instrument was rated averagely suitable. Also from the table, 2 items of the ethical instrument attracted the value of slightly suitable. None of the item was scored not suitable.

**Research Question 4:** What are the

appropriate strategies suitable for teaching accounting ethics so as to avoid unethical behaviours among accounting students?

Table 4 presents data on the suitable strategies for teaching accounting courses so as to avoid unethical behaviours among accounting students in the place of work.

**Table 4: Responses of accounting educators on the suitable strategies for teaching accounting courses to avoid unethical behaviours among accounting students in the place of work N=70**

S/N	Teaching Strategies	Highly suitable (100% of the strategies teaching)	Averagely suitable (more than 80% of the teaching strategies)	Slightly suitable (between 20% and 80% of the teaching strategies)	Not suitable (Less than 20% of the teaching strategies)
1	Case study method				
2	Lecture				
3	Role of play				
4	Problem based-learning				
5	Debate				
6	Presentation				
7	Game method				
8	Apprenticeship				
9	Laboratory				
10	Discovery				
11	Demonstration				
12	Researching method				
13	Dalton method				
14	Field trip				
	<b>TOTAL</b>	<b>9</b>	<b>3</b>	<b>1</b>	<b>1</b>

Source: field survey, 2018

From table 4 above, 9 out of 14 items of the study were rated highly suitable strategies for the teaching of accounting courses while 3 items had averagely suitable values. The study further revealed that only 1 item was scored slightly suitable while the remaining 1 item was rated not suitable indicating that these teaching strategies was not suitable in delivering accounting courses.

**Hypotheses**

H0<sub>1</sub>: There is no significant difference between the mean scores of accounting educators from private and public tertiary institutions on the ethical standards adopted in teaching accounting courses.

**Table 5: Z-test summary for significant difference between private and public accounting Educators on the ethical standards adopted in teaching accounting courses N= 70**

Source Variables	N	Mean	SD	Z-cal	Z-crit	Decision
Private accounting educators	20	2.70	0.80	1.68	±1.96	NS
Public accounting educators	50	2.85	0.90			

The test analysis of data in table 5 revealed that z-calculated is 1.68 less than the z-critical of 1.96 at 0.05 level of significance. This indicated that there was no significance difference in the mean responses of the two groups of respondents, (i.e. accounting education in private and public tertiary institutions) on the ethical standards adopted in teaching accounting courses. With the above result,

the null hypothesis of no significance different between the two groups of respondents was upheld.

H0<sub>2</sub>: There is no significant difference between the mean scores of accounting educators in the private and public tertiary institutions on whether the accounting education curriculum content adopted by the institutions were implemented.

**Table 6: Z-test summary for significant difference between private and public accounting educators on how adequate the accounting education curriculum content adopted by these institutions were implemented N=70**

Source Variables	No	Mean	SD	Z-cal	Z-crit	Decision
Private accounting educators	20	2.60	0.79	1.80	±1.96	NS
Public accounting educators	50	2.90	0.98			

The Z-test analysis of data in table 3 revealed that the z-calculated was less than the t-table critical value of 1.96 at 0.05 level of significance. This indicated that there was no significance difference in the mean responses of the two groups of the respondents. Therefore, the null hypothesis of no significance difference between the private and public accounting educators on how adequate the accounting

education curriculum content adopted by tertiary institutions were implemented was upheld.

H0<sub>3</sub>: There is no significant difference between the mean scores of male and female accounting educators on the suitability of the ethical instrument used in check mating unethical behaviours in tertiary institutions.

**Table 7: Z-test summary for significant difference between male and female accounting educators on the suitability of the ethical instrument used in check mating unethical behaviours in tertiary institutions N= 70**

Source Variables	No	Mean	SD	Z-cal	Z-crit	Decision
Male accounting educators	30	2.66	0.72	1.78	±1.96	NS
Female accounting educators	40	2.89	0.93			

Since the significant difference z-cal value of 1.78 is less than the z-crit. value of 1.96,  $H_0_3$  is rejected. This implies that there is no significant difference in the mean responses of male and female accounting educators on the suitability of the ethical instrument that could be used in check mating unethical behaviours in the tertiary

institutions.

$H_0_4$ : There is no significant difference between the mean scores of female and male accounting educators on the suitable strategies for teaching accounting ethics so as to avoid unethical behaviours among accounting students in places of work.

**Table 8: Z-test summary for significant difference between male and female accounting educators on the suitable strategies for teaching accounting ethics to avoid unethical behaviours among accounting education students in the place of work N= 70**

Source Variables	No	Mean	SD	Z-cal	Z-crit	Decision
Male accounting educators	30	2.64	0.71	1.69	$\pm 1.96$	NS
Female accounting educators	40	2.86	0.90			

From the results of the data in table 8, it can be seen that the calculated z-value of 1.69 is less than the critical z-value of 1.96. Therefore, the result shows that there is no significant difference in the mean rating of male and female accounting educators on the suitable strategies for teaching accounting ethics so as to avoid unethical behaviours among accounting education students in the place of work.

**Discussion**

The findings of this study revealed that accounting educators adopted several ethical standards in the teaching and learning of accounting courses. These ethical standards are set the stage for a change in ethical behaviour, learn to deal with the uncertainties of the accounting profession, develop “a sense of moral obligation” or responsibility, relating accounting to moral issues, and recognizing issues in accounting that have ethical implications. Supporting the above views Ogbonna and Appah (2012) affirmed that ethical accounting standards are fundamentally necessary for accountants to produce quality financial reports free from material misstatements. Therefore,

accountants as professionals responsible for the preparation of financial reports need to be exposed to the codes of ethical accounts standards so as to produce reliable, relevant timely, accurate, comprehensive and understandable financial reports required in the business world. These ethical standards should therefore be inculcated into accounting education programme students in the tertiary institutions where they are not yet being practiced.

The findings also showed that tertiary institutions implemented 16 out of the 20 accounting curriculum content listed. These items ranged from 80% - 100% which include taxation, audit and assurance, financial management, business and commercial law, management and cost accounting, quantitative methods, economics, business communication, and some aspects of general knowledge of Information and Technology (such as accounting packages, database knowledge, auditing packages, and spreadsheet). This result agreed with the assertion of International Education Standards (IES<sup>2</sup>) (2013) that the content of accounting education should consist of

accounting, finance, organizational and business, information technology and related knowledge. On the other hand, the study revealed that 4 items were not implemented by the tertiary institutions offering accounting education. These curriculum contents could be offered at the professional level by the accounting professional bodies, hence they focus mainly on the professional knowledge required to function as a professional accountant.

Findings of the study as can be seen in Table 3 revealed that 13 out of 15 ethical instruments were suitably utilized to checkmate unethical behaviours in tertiary institutions. This is in consonance with findings of Ugodulunwa and Mustapha (2005) that maintaining a standard in admission policy of students, regular accreditation of academic programmes, create the institutional credo by monitoring their academic programme were among the ethical instrument used in tertiary institution system in checkmating unethical behaviours. Of the entire ethical instrument outlined, items 8 and 13 were not suitable for checkmating unethical behaviours in tertiary institutions.

The result of the study further revealed that most of the teaching strategies adopted by accounting educators for the teaching and learning of accounting education courses were suitable. This finding supports earlier findings of Ishaq (2011) who noted that accounting educators adopt teaching strategies such as lecture, discussion, traditional, demonstration, storytelling, dramatization, among others, in delivering accounting courses. Also, the study showed that items 8 and 13 were not suitable teaching strategies for the teaching of accounting courses; this is in line with Igboke (2000) who noted that apprenticeship method is mostly utilized by those who are preparing for professional examinations. So this could be the reasons for accounting educators not utilizing this method in

tertiary institutions in Nigeria.

The results of hypotheses in the response to accounting educators in private and public tertiary institutions on the ethical standards adopted in teaching accounting courses and the adequacy of accounting curriculum content implemented, indicated that there was no significant difference in the mean responses of accounting educators in private and public tertiary institutions on the ethical standards adopted in teaching accounting courses, and the adequacy of accounting education curriculum content implemented in tertiary institutions. The null hypotheses were therefore upheld.

The result of the hypotheses in the response of male and female accounting educators on the suitability of ethical instrument used in checkmating unethical behaviours and suitable strategies for teaching accounting courses also revealed that there were no significant difference in the mean responses of male and female accounting educators on the suitability of ethical instrument utilized in checkmating unethical behaviours and suitable strategies for teaching accounting courses. Therefore, the null hypotheses were upheld.

These findings are in contrary to the assertion of Ogbonna (2010) that the failures of corporate entities have been attributed to accounting students (accountants) not adhering to the code of professional ethics in the accounting profession. These failures have invariably brought to greater scrutiny the work of the accountants from both within the profession and from outside. That is why a feature of accountancy's claim to professionalism as its commitments to ethical standards.

## **Conclusions**

The state of unethical behaviors in the place of work is becoming a source of worry to stakeholders and the society at large. This situation may further become worsen



if urgent measures are not put in place to address the ethical standards, accounting curriculum content, ethical instrument used in check mating unethical behaviours and the teaching strategies adopted by accounting educators in delivering the accounting courses in Nigerian tertiary institutions. Despite the presence and suitability of different strategies for check mating the on unethical behaviours in our tertiary institutions notwithstanding, a lot is still needed to be done to ensure their full implementation in these institutions so as to eradicate the widespread of corruption in the business environment.

For effective check mating of unethical behaviours in the training and production of accounting students, the specified ethical standard should be fully implemented. It is only when this is done that the main challenges facing accounting education which is training and production of competent accountants free of dubious behaviours must have been addressed.

### Recommendations

Based on the findings of this study and their implications on the accounting education sector generally, the following recommendations were made:

1. All the agencies involved in the supervision of tertiary institutions should ensure that the ethical standards and the teaching strategies instituted in the institutions for effective techniques are religiously adhered to.
2. Accountants should demonstrate specific skills, apply knowledge and possess ethical qualities as a result of their training and preparation.
3. Accountants should be trained and retrained on ethical issues so as to avoid the exhibition of unethical behaviour in the place of work.
4. Any accountant found wanting in the exhibition of unethical behaviours should be squarely dealt with as to serve as a deterrent to others.
5. Substandard should be controlled by Nigerian judiciary as to reduce unethical practices in the work environment.
6. All levels of educational industries should inculcate moral values in their students.

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