

# An Investigation of Behavior and Its Perception of Bachelor of Science in Accountancy Towards Code of Ethics for Professional Accountants

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**Abstract:** *The study of ethics involves critical analysis and contemplation of moral principles and values that govern human conduct, which can be subject to personal influence. In order to become an ethical accountant, it is very important for accounting students to learn Code of Ethics for Professional Accountants. The behavior and perception of accounting students toward Code of Ethics for Professional Accountants can be a predictor for the behavior and perception of future accountants towards Code of Ethics for Professional Accountants. This research aimed to find out the ethical behavior of students and their perception of the Code of Ethics for Professional Accountants and their significance. The study employed a quantitative approach with the use of structured questionnaires on a population sample comprising of Bachelor of Science in Accountancy students from City College of Angeles and Mabalacat City College. The available respondents answered the validated questionnaires for the study using Convenience Sampling. The study found that ethical behavior and ethical perception exhibited a positive connection with the Code of Ethics for Professional Accountants. Additionally, the research findings also revealed that overall, accounting students have a strong agreement towards ethical behavior, ethical perception, and professional ethics, as well as the significant relationships between these variables.*

**Keywords—** Behavior; Perception; Accountancy Students; Code of Ethics for Professional Accountants

## 1. INTRODUCTION

Ethics are a collection of principles that guide an individual to properly comprehend the “dos” and “don’ts” and assist us in determining the appropriate course of conduct in various circumstances. The study of ethics involves critical analysis and contemplation of moral principles and values that govern human conduct, which can be subject to personal influence. It helps individuals gain a deeper understanding of themselves, what actions are beneficial for them, and how they can achieve their goals. By examining their own behavior and values, individuals can make more informed decisions that align with their personal beliefs and principles. It helps a person to take a critical look at their own lives and assess their own decisions. The creation of the Code of Ethics for Professional Accountants was a significant development in the field. The Code of Ethics for Professional Accountants is a set of guidelines that must be followed by all accountants, regardless of their level of experience or reputation. A code of ethics for professionals was developed to regulate the ethical behavior of accountants. In June 2005, the

International Ethics Standards Board for Accountants (IESBA), formerly known as the Ethics Committee, issued a revised edition of the code of ethics for professional accountants in the Philippines. The purpose of this update was to ensure that professional accountants adhere to the five fundamental ethical principles namely: Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, and Professional Behavior. It is stated that the accounting profession, in financial management, is one of the professions that has the greatest professional responsibility (Plazas, Rojas, & Duque, 2022). Therefore, an awareness of ethics is necessary in the field of accounting education because every accountant is required to be able to conduct themselves in conformity with the accounting profession's regulations, conventions, and ethical standards. Moreover, accountants have the responsibility to advance the public interest and preserve public trust in the profession, which is why according to Az-zhara (2017), due to the profession's constant exposure to the public's scrutiny, they are expected to act morally. Thus, under no circumstances should accountants

engage in actions or activities that entail the manipulation of financial figures or violate the professional code of conduct (Nambukara-Gamage & Rahman, 2020).

In previous years, violation of accounting ethics often occurs. The widespread blatant fraud, theft, and corruption in the accounting profession show that a lot of accountants are not acting ethically but are violating the things set in accordance with the rules and ethical codes of the accounting profession. The case that violated the code of ethics and is considered as the biggest accounting scandal in European history was committed by former Wirecard COO Jan Marsalek and Filipino trustee Mark Tolentino who are both heavily involved in a \$2.1-billion fund fraud. This shows that professional ethics for accountants are not applied and adhered to properly by some individuals in the accounting profession. As a result, according to Ariani & Zulhawati (2018), the accounting profession has lost favor with the general public and has seen a decline in public confidence. It is essential to study ethics and how accounting students perceive it because it may affect their behavior when they become professionals. A person uses perception as a process to choose, arrange, and evaluate information inputs in order to make a meaningful choice (Mukhtaruddin et al, 2022). One's perception is shaped by his/her values and personality. Thus, the perceptions of accounting students about the code of ethics can be an indicator of how they will act in the future and whether an action is ethical or not. Furthermore, high-character accounting students are thought to have an accurate understanding of how accounting ethics are applied (Handayani & Betavia, 2020). The increasing number of accounting students who act unethically indicates that ethics is very important for accounting students. According to Indriasari's (2020) research, the fundamental basis of the accounting profession is the capacity of accounting students to identify, comprehend, and exhibit sensitivity toward ethical dilemmas and issues that may arise. Individuals are required to possess the cognitive capacity to understand and effectively resolve ethical dilemmas. Thus, it shows how vital ethics education is for aspiring accountants, not just as the future of the profession but also as humans. With all the aforementioned, this study aims to conduct empirical research on the ethical behavior of students and their perception of the Code of Ethics for Professional Accountants. The goal is to gather evidence on the topic of ethical conduct among students. The present research aims to shed light on the significance of studying code of ethics for professional accountants in relation to the behavior and perception of accountancy students.

## 2. REVIEW OF RELATED LITERATURE

Every profession must operate professionally and be able to compete in the economic world, the same is true for the accounting profession. According to Handayani and Betavia (2019), ethics is regarded as a principle or set of standards that the community accepts and upholds, and ethics is important and cannot be separated from daily life including

in the business world. A research study about the perception of students in the code of ethics of professional accountants regarding their level of education and their gender stated that accounting students should learn and study the professional ethics of accountants for the reason that this would help them create an understanding of how the professional accountants should behave. Before students become certified public accountants, professional ethics education must be used to foster awareness (Ratnaningsih, 2020). Pratama and Djamhuri (2023) also clarified that it is crucial for accounting students to master the Professional Accountant Code of Ethics in order to become ethical accountants.

According to recent research conducted by Trevino and Nelson (2021), many contemporary organizations are found to be involved in various unethical practices such as bribery, corruption, embezzlement of funds, conflicts of interest, sexual harassment, and misuse of confidential information. Furthermore, according to Harun, Asriyati, and Surianti (2020), ethical issues with public accountants' integrity and reputation continue to be a problem that hasn't been fully handled (Muliani & Hidayat, 2019). The Lehman Brothers scandal is arguably one of the largest accounting fraud cases. A \$50 billion loan hidden by the multinational financial services company was passed off as a sale (Dodd, 2022). KAP (or a public accounting firm) Price Waterhouse, another of the top KAPs in the world, was involved in this case. Even though it was the biggest KAP in history, Arthur Andersen WW acted as his external auditor, which led to the KAP's dissolution. Accounting fraud happens all over the world and, as stated by Tutino and Merlo (2019), in addition to misleading stakeholders, committing an accounting fraud is frequently done in order to secure better financing or avoid debt responsibilities. Handayani and Betavia (2019) stated that the rising number of shocking ethical transgressions in the accounting industry is evidence that ethical standards are not consistently applied to the accounting profession as a whole. The recent ethical crisis has demonstrated that some accountants are accustomed to breaking the rules of professional conduct, according to Pratama and Djamhuri (2023).

Ratnaningsih (2019) implied that the ethics training provided by the accounting industry generally has no impact on how students behave in particular circumstances. Accountants must understand the ethical values of the accounting profession and maintain their honesty and integrity because as stated by Simunshi & Mwanza (2022), they are expected to be technically proficient in addition to using their authority to promote integrity inside their firm. It is the same for accountancy students – they encounter countless ethical dilemmas and disputes of opinion in their daily lives especially when making their assignments, taking exams, and everything where ethical virtues are needed. According to Anggraini et al., (2020), since becoming an accountant entails acting in accordance with the values and guidelines outlined in the ethical standards for accountants, it is crucial for accounting students to comprehend ethical

principles in order to prepare themselves for their future careers. Moral reasoning is vital when there are decision-making disputes, as demonstrated by Ikhsan (2017) and Mukhtarrudin et al., (2022) in their study regarding the use of moral reasoning in reaching a final, professional decision based on belief and individual value. Moral reasoning is an example of personal trait that might affect how someone makes ethical decisions (Muliani & Hidayat, 2019) as this would help them better understand the ethical values that they should be following in terms of making decisions. Accounting students should uphold moral, religious, and ethical values because they will one day become accountants and need to be more than just knowledgeable; they also need to have the right attitudes (Ariani & Zulhawati, 2018). This indicates that knowledge and attitude work together. It is because having ethical knowledge without action will not reach its goal. Students must abstain from academic dishonesty in order for them to be regarded as ethical. However, Winardi et al. (2017) claim that academic dishonesty is an ongoing issue that has always been present and is frequent in institutions (Thomas 2017), and that this behavior is common around the world and appears to be growing (Cheng et al., 2021). A culture of strong academic integrity will prevent more academic violations, as mentioned by Mustikarini et al. (2017). It is further explained that adherence to the core principles of honesty, trust, fairness, respect, accountability, and courage constitutes academic integrity (Holden et al., 2021; Ives et al., 2022).

### 3. CONCEPTUAL FRAMEWORK

Compliance theory elucidates the impact of regulations and power dynamics on individuals' decisions to comply with certain rules or directives. Based on Todorovic's (2018) research, the regulations and hierarchy put in place to manage specific tasks within an organization have an impact on the manner in which employees approach the fulfillment of their designated duties. In accordance with Simushi and Mwanza's (2022) research, compliance theory suggests that the persuasive power of an individual can be influenced by factors such as authority and the perspective of an eminent figure. As per the findings of Salami et al. (2018), compliance levels tend to increase when regulations are strengthened and when lower-level personnel are granted greater authority to execute their responsibilities within a specific organization.

The research is founded on Kant's deontology theory of ethics, which was introduced in 1778. A trait theory based on duty and right is known as deontology. While rights are actions one expects from others, obligations are tasks one is supposed to complete. Two fundamental hypotheses underlie the theory: (I) that certain characteristics of activities themselves decide whether they are right or wrong. The characteristics specify how closely the behaviors adhere to accepted moral obligations, and (II) morality derives from the capacity for logical thought, which allows individuals to use their freedom. Thus, the idea claimed that only moral agents who are free individuals are able to defend and advance the free activities of rational creatures. The theory is thus

pertinent to this study because accounting students must learn to comprehend that strict adherence to accounting ethics is required to be free from all threats in exchange for protecting the general public, clients, and business stakeholders who must have acted rationally in investing their resources in a business.

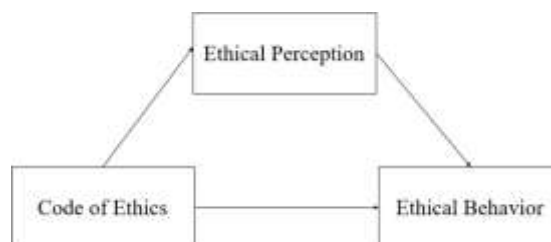
### Figure 1: Research Paradigm

Figure 1 shows the overall process of the study. The primary focus of this study is to know the behavior and perception of accountancy students toward code of ethics for professional accountants. To measure the perception of accountancy students towards code of ethics for professional accountants, the study will use a common measurement tool which is College Students' Perception of Ethics. This measure is adopted from the questionnaire developed by Atkinson and Coleman in 2016. The questionnaire consists of 14 questions that measure the perception of students' views on ethics. The questions include a wide range of topics, including how students view universities' duties in promoting ethical awareness, the faculty's involvement, and how students interpret what constitutes academic dishonesty. Additionally, a measurement tool that will be used to determine the accountancy students' behavior toward professional ethics is the Ethical Behavior Rating Scale (ERBS). A 15-item measure based on the literature (Blaso, 1980; Hogan, 1973) was developed. In the study, the researchers will utilize the Santa Clara Ethics Scale (SCES) which was created by Plante and McCreadie in 2019. The SCES is a 10-item survey that measures ethical interest and participation. The scale reflects a virtue and value approach to ethics, emphasizing respect, responsibility, integrity, competence, and consideration for others (i.e., RRICC) which have been discussed in prior works such as Plante & Plante (2017). Ethical statements are rated on a scale of 1 to 4, with 1 being the strongest disagreement and 4 being the strongest agreement. This scale is an excellent tool for assessing a student's capacity for ethical behavior.

### 4. STATEMENT OF THE PROBLEM

The general problem of the study is to investigate the Behavior and Perceptions of Accountancy Students Towards Code of Ethics for Professional Accountants. Specifically, it seeks to answer the following questions:

1. How may the respondents be defined in terms of:
  - 1.1. Sex
  - 1.2. Religion and Beliefs



2. What is the level of ethical behavior, ethical perception, and professional ethics of the respondents?
3. Is there significant difference between ethical behavior and ethical perception of the respondents when grouped according to their profile?
4. Is there significant relationship between ethical behavior and ethical perception?
5. Is there significant relationship between ethical behavior and ethical perception towards code of ethics for professional accountants?

### 5. SIGNIFICANCE OF THE STUDY

The research will give benefits to the following:

**Accounting Students** - This study will help them understand the value of studying accounting ethics because doing so will enable them to follow the rules and laws that apply to their fields of study and workplaces. This can also help prepare students for real-world scenarios and ensure they are equipped with the knowledge and skills necessary to maintain ethical standards in their future careers.

**Accounting Professors** - This study will enable professors to impart a more serious approach to teaching the Code of Ethics to accounting students and educate them better on ethical behavior in the accounting profession.

**School** - This study can be beneficial to the school by providing valuable insights into how to better prepare accounting students for their future careers. By understanding the ethical standards and principles that govern the profession, schools can design curriculum and training programs that equip students with the knowledge and skills they need to navigate complex ethical dilemmas in their work as accountants. This can help ensure that graduates of the school are well-prepared to uphold high ethical standards in their professional practice, which can enhance their reputation and contribute to the overall success of the school.

**Future Researchers** - This study can be a guide to the future researchers to make them more aware of the significance of studying accounting ethics. They may use it as a future reference for more studies to help them become better analysts.

### 6. HYPOTHESIS OF THE STUDY

**Ho1:** There is no significant relationship between ethical behavior and ethical perception.

**Ho2:** There is no significant relationship between ethical behavior and ethical perception towards code of ethics for professional accountants.

**Ha1:** There is a significant relationship between ethical behavior and ethical perception.

**Ha2:** There is a significant relationship between ethical behavior and ethical perception towards code of ethics for professional accountants.

### 7. METHODOLOGY OF THE STUDY

In this study, the researchers used correlational research design for examining and measuring the relationship of two or more variables without manipulation involved to increase the generalizability of the findings (Devi et al., 2022). Moreover, correlational research design was utilized to confirm the precision and coherence of the measurements. Therefore, the researchers used correlational research design to further identify and test the hypothesis of the study. The current study aimed to conduct and select colleges situated in Mabalacat City and Angeles City.

Weighted Mean where:

$\Sigma$  = sum of  
 $w$  = weights  
 $x$  = value  
 $n$  = number of data  
 $W_i$  = allocated weight value  
 $X_i$  = observed

Scale	Weighted Mean	Response	Remarks
4	3.25-4.00	Strongly Agree	Very High
3	2.50-3.25	Agree	High
2	1.75-2.50	Disagree	Low
1	1.00-1.75	Strongly Disagree	Very Low

The Respondents of the study are composed of 4th year students who were taking Bachelor of Science in Accountancy (AY 2023-2024) from one of the colleges in Mabalacat City and one of the colleges in Angeles City. Students from Mabalacat City College (MCC), and City College of Angeles (CCA) were selected through the use of convenience sampling technique. Convenience sampling — or grab sampling, or even accidental sampling — is a technique used in research where the sample is selected based on ease of access (Simkus, 2023).

### 8. INSTRUMENT AND PROCEDURES

The researchers gathered information through the use of adapted survey questionnaires from the study of Atkinson and Coleman (2016). An adapted questionnaire is one that has been modified from its original form to better suit



the needs or characteristics of a specific population or research study. The goal of adapting a questionnaire is to ensure that it is valid and reliable for the population being studied, and that it accurately captures the information needed for the research project (Harkness, 2017). Each statement in the questionnaires was evaluated by the respondents using fourpoint Likert scale. After that, the study tool was changed in accordance with other research questionnaires or scales, such as the Santa Clara Ethics Scale of Plante and McCreddie (2019) and the Ethical Behavior Rating Scale of Blaso and Hogan (1973). To acquire accurate and reliable assessments of the variables, the survey questionnaires are created to be quantitative in nature.

The researchers have acquired permission before starting data collection. Following the receipt of a letter of approval, the researchers coordinated with the Research Development Coordinator, other staff members, and room officers of the colleges that have been chosen to ask for their permission to conduct the study and for assistance in distributing the questionnaire. The questionnaires will be administered online through Google Forms in Mabalacat City College and through face-to-face surveys at City College of Angeles. Online survey questions will be used to collect the data, and the Statistical Package for the Social Sciences (SPSS) software platform was used to extract useful descriptive statistics about the respondents. In order to analyze the data for a more accurate measurement, the researchers enlisted the help of a statistician. The acquired data from the study's respondents were analyzed using the following statistical techniques:

$$\bar{x} = \frac{\sum_{i=1}^n (x_i * w_i)}{\sum_{i=1}^n w_i}$$

Profile	Items	Frequency	Percentag e
Sex	Male	11	15.90
	Female	58	84.10
	<b>Total</b>	<b>69</b>	<b>100.00</b>
Religion	Roman Catholic	55	79.70
	Iglesia Ni Cristo	3	4.30
	Islam	2	2.90
	Other	9	13.00
	<b>Total</b>	<b>69</b>	<b>100.00</b>

**Kruskal-Wallis Test:** The researchers used Kruskal-Wallis Test to examine if there are significant differences between groups based on the variables. According to Zach (2019), Kruskal-Wallis Test is a one-way ANOVA that compare the medians of different groups when analyzing variables with

ordinal or dependent continuous levels. It helps determine if there are significant differences between two or more independent variable groups.

**Spearman Rank Correlation Coefficient:** The researchers used Spearman's-rho to determine the correlation between the variables. As stated by Lobo. M., & Guntur, R. D. (2018), Spearman's-rho quantifies the degree of correlation between two variables.

$$\rho = 1 - \frac{6 \sum d_i^2}{n(n^2 - 1)}$$

Where:

$\rho$  = Spearman's rank correlation coefficient

$d_i$  = difference between the two ranks of each observation

$n$  = number of observations

Where:

$K$  = number of groups used for comparison

$N$  = total size of the sample

$n_i$  = i-th group's sample size

$R_i$  = total of the ranks related to i-th group

## 9. RESULTS AND DISCUSSION

In this chapter, the gathered data along with its interpretation were presented in tabular form arranged chronologically considering the statement of the problem. These findings were the bases upon which the conclusions and recommendations were derived.

**Table 1.** Socio-demographic Characteristics of the Respondents

Table 1 shows the socio-demographic characteristics of the respondents in terms of sex and religion. Based on the collected data, in terms of sex, 11 or 15.90% were males and 58 or 84.10% were females. As to religion, 55 or 79.70% were Roman Catholic, 3 or 4.30% were Iglesia ni Cristo, 2 or 2.90% were Islam and 9 or 13.00% were from other religions. Hence, based on the 69 sample respondents, it was found that the majority of them were females and from Roman Catholic.

**Table 2.** Level of Ethical Behavior of the Respondents

Ethical Behavior	Mean	SD	Interpretation
<b>Being responsible and accountable, even when I have to admit that I'm</b>	3.57	0.50	Strongly Agree

wrong or have error, is very important to me.			
Being honest, fair, and maintaining integrity, even when it might put me at a disadvantage, is very important to me.	3.57	0.53	Strongly Agree
I typically ask myself what the right thing to do is from an ethical or moral perspective before making decisions.	3.57	0.53	Strongly Agree
I believe that students should always act in accordance with ethical principles.	3.70	0.49	Strongly Agree
Academic institutions have a responsibility to educate students on ethical principles and encourage them to act accordingly.	3.65	0.51	Strongly Agree
I am confident that I have the ability to make ethical decisions in whatever circumstances.	3.36	0.54	Strongly Agree
I believe that our academic program has prepared me to make ethical decisions in various situations.	3.54	0.58	Strongly Agree
<b>Grand Mean</b>	<b>3.56</b>	<b>0.34</b>	<b>Strongly Agree</b>

Legend: 1.00 - 1.75: Strongly Disagree, 1.76 - 2.50: Disagree, 2.51 - 3.25: Agree, 3.26 - 4.00: Strongly Agree

Table 2 shows the Level of Ethical Behavior of the Respondents. Based on the collected data, the highest mean item was “I believe that students should always act in accordance with ethical principles” having a mean of 3.70 and interpreted as strongly agree. While, the lowest mean item was “I am confident that I have the ability to make ethical decisions in whatever circumstances” with a mean of 3.36 and interpreted as strongly agree. Overall, the computed grand mean was 3.56 with a standard deviation of 0.34 and implies that majority of the respondents strongly agreed towards the level of their ethical behavior. Making the finest decisions that result in integrity and harmony gives people a sense of

fulfillment when their ethical acts are in line with their ethical principles. According to Kuenzi et al., (2020), people are more likely to stress ethical information that deters unethical action because of their orientation toward the value of morality and principles (Kuenzi et al., 2020; MDP, Fehr et al., 2020; Umphress et al., 2020).

**Table 3.** Level of Ethical Perception of the Respondents

Ethical Perception	Mean	SD	Interpretation
It is more important for me to behave ethically than to get an advantage in life.	3.36	0.64	Strongly Agree
Personally, I consider plagiarism to be a form of academic dishonesty.	3.57	0.61	Strongly Agree
Personally, I consider submitting another person's work as my own to be a form of academic dishonesty.	3.35	0.90	Strongly Agree
It is important for an individual to align their ethical perception with the ethical norms and values of their profession.	3.65	0.54	Strongly Agree
A student who demonstrates strong ethical principles is more likely to succeed academically and professionally.	3.51	0.61	Strongly Agree
Reporting to someone in authority if I witness an unethical incident or behavior is important to me.	3.38	0.62	Strongly Agree
It is important to me to report to someone in authority if I feel that I am being asked to do something that I feel is unethical.	3.46	0.65	Strongly Agree
<b>Grand Mean</b>	<b>3.47</b>	<b>0.47</b>	<b>Strongly Agree</b>

Legend: 1.00 - 1.75: Strongly Disagree, 1.76 - 2.50: Disagree, 2.51 - 3.25: Agree, 3.26 - 4.00: Strongly Agree

Table 3 shows the Level of Ethical Perception of the Respondents. Based on the collected data, the highest mean item was “It is important for an individual to align their ethical perception with the ethical norms and values of their profession” having a mean of 3.65 and interpreted as strongly

agree. While, the lowest mean item was “Personally, I consider submitting another person’s work as my own to be a form of academic dishonesty” with a mean of 3.35 and interpreted as strongly agreed. Overall, the computed grand mean was 3.47 with a standard deviation of 0.47 and implies that majority of the respondents strongly agreed towards the level of their ethical perception. Professionals who align their moral perspective with the ethical standards of their profession demonstrate a greater emphasis on the well-being of both their clients and colleagues (Elewa, 2020). Ensuring alignment between an individual’s ethical perception and the ethical norms and values of their profession is crucial for professionals to adhere to their industry’s ethical guidelines and maintain their integrity in their professional pursuits. Research has demonstrated a significant correlation between ethical behavior and the protection of both individuals and groups, as well as the perception of vulnerability (Oliveira et al., 2021). Professional associations and organizations play a vital role in promoting ethical behavior and providing guidance to professionals. They develop and disseminate ethical guidelines and codes of conduct that align with the fundamental values and principles of the respective profession (Gordon et al., 2021). These guidelines serve as a reference point for professionals to ensure that their actions align with the ethical standards of their field.

**Table 4.** Level of Professional Ethics of the Respondents

Professional Ethics	Mean	SD	Interpretation
Ethical behavior contributes to the development of a strong professional ethics code.	3.62	0.52	Strongly Agree
Doing what is right is one of the best practices of a professional accountant.	3.80	0.41	Strongly Agree
Lack of ethical behavior within an organization impacts the overall perception of professional ethics in that industry.	3.57	0.61	Strongly Agree
Ethical behavior impacts an organization's reputation and success.	3.72	0.45	Strongly Agree
I believe that studying the code for professional accountants has helped the students understand the	3.74	0.47	Strongly Agree

importance of ethical behavior in accounting.			
I believe that an individual's ethical perception impacts their decision-making in professional situations.	3.71	0.46	Strongly Agree
I believe that complying with and aligning my personal values with the ethical code of conduct for professional accountants will help me become a better version of myself.	3.62	0.52	Strongly Agree
I engage in behaviors that I consider to be ethically appropriate or morally right.	3.65	0.48	Strongly Agree
I believe that the way I behave is aligned with my ethical standards.	3.43	0.61	Strongly Agree
I try to be more compliant with a certain request if it does not violate my values.	3.42	0.65	Strongly Agree
I believe that professional ethics are important in the field of accounting and uphold the integrity of the profession.	3.68	0.50	Strongly Agree
I believe that the code of ethics of professional accountants provides a framework for ethical decision-making that will likely influence how I conduct myself.	3.70	0.49	Strongly Agree
<b>Grand Mean</b>	<b>3.64</b>	<b>0.37</b>	<b>Strongly Agree</b>

Legend: 1.00 - 1.75: Strongly Disagree, 1.76 - 2.50: Disagree, 2.51 - 3.25: Agree, 3.26 - 4.00: Strongly Agree

Table 4 shows the Level of Professional Ethics of the Respondents. Based on the collected data, the highest mean item was “Doing what is right is one of the best practices of a professional accountant” having a mean of 3.80 and interpreted as strongly agree. While, the lowest mean item was “I try to be more compliant with a certain request if it does not violate my values” with a mean of 3.42 and interpreted as strongly agreed. Overall, the computed grand mean was 3.64 with a standard deviation of 0.37 and implies that majority of the respondents strongly agreed towards the level of their professional ethics. Professional ethics for accountants encompasses various areas, including accounting, psychology, and statistics. They assert that accountants' professional ethics falls under the realm of personal ethical decision-making, where individuals employ logical reasoning to determine the ethical correctness of actions when making individual decisions (Nakar et al., 2018). The JUCI Code, functions as a practical ethical code model that provides guidance for decision-making in the accounting field. This code offers a straightforward and pragmatic framework that allows accountants to develop ethical decisions that are both independently derived and logically justifiable in their professional practice (Payne et al., 2019).

**Table 5.** Normality Test

Table 5 shows the normality of the data gathered from the study. Based on the findings using Kolmogorov-smirnov and shapiro - Wilk tests, the computed p-values were all less than the 0.05 level of significance and implies that variables such ethical behavior, ethical perceptions, and code of ethics for professional accountants were not normally distributed and hence, a non-parametric test such as spearman-rho was utilized in determining the significant relationship of each variables. And Kruskal Wallis and Mann Whitney U test were employed for significant difference.

**Table 6.** Significant difference between ethical behavior and ethical perception of the respondents when grouped according to their profile in terms of sex.  
 Legend: Independent Samples Mann Whitney U test at \*0.05 level of significance

Table 6 shows the significant difference between ethical behavior and ethical perception of the respondents when grouped according to their profile in terms of sex. Based on the computed data, ethical behavior (0.224) was not significant and implies that sex is not a factor affecting the ethical behavior of the respondents. Numerous studies have been conducted to explore the impact of various factors on ethical behavior, including personality traits, cultural backgrounds, and organizational environments. However, sex has received relatively less attention in this context. According to a study by Johnson and Smith (2016)

examining the relationship between sex and ethical behavior, they found that there was no significant difference in ethical decision-making between men and women. These findings challenge the traditional assumption that sex significantly affects ethical behavior. Furthermore, a meta-analysis conducted by Williams et al. (2017) analyzed data from multiple studies on ethical behavior and sex. The results showed that the effect size of sex on ethical behavior was not statistically significant, supporting the notion that sex may not be a significant determinant of ethical decision-making. Our analysis of the computed data revealed a p-value of 0.224 when examining the association between ethical behavior and sex. This p-value indicates that sex is not a significant factor influencing ethical behavior among the respondents. These findings align with previous research conducted by Johnson and Smith (2016) and Williams et al. (2018), affirming the notion that sex may not be a strong determinant of ethical decision-making.

On the other hand, ethical perception (0.050\*) shows to be significant and indicates that sex is a factor affecting the ethical perception of the respondents. Numerous studies have addressed the relationship between sex and ethical perception, delving into various aspects of this complex phenomenon. Research has shown that sex can play a role in shaping moral judgments, although the nature and extent of this influence remain subjects of ongoing debate. A study by Smith and

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Ethical Behavior	.133	69	.004	.922	69	.000
Ethical Perceptions	.149	69	.001	.897	69	.000
Code of Ethics for Professionals	.169	69	.000	.869	69	.000
<b>Variable 1</b> Accountants	<b>Variable 2</b> Ethical Behavior	<b>Variable 3</b> Ethical Perceptions	<b>Variable 4</b> p-value	<b>Decision</b>	<b>Interpretation</b>	
			0.224	Accept Ho	Not Significant	
Sex	Ethical Behavior	Ethical Perceptions	0.050*	Accept Ha	Significant	

Johnson (2019) found that males and females tend to differ in their ethical decision-making processes. They discovered that women often prioritize care-based concerns, valuing empathy and compassion when forming ethical judgments. In contrast, men may prioritize justice-based considerations, emphasizing principles of fairness and impartiality. These findings suggest



that sex can contribute to divergent ethical perceptions, highlighting the significance of gender differences. Furthermore, research conducted by Thompson et al. (2018) revealed that sex-based differences in ethical perception arise due to a combination of biological and social factors. They argued that biological differences between males and females, such as hormonal variations, may influence cognitive processes, affecting how individuals perceive ethical dilemmas. Additionally, socialization and cultural influences play a role in shaping ethical beliefs, potentially perpetuating gender stereotypes and biases. On the other hand, opposing viewpoints have emerged regarding the importance of sex in ethical perception. Doe and Smith (2016) challenged the notion that sex is a significant factor affecting ethical

Variable 1	Variable 2	r-value	p-value	Decision	Interpretation
Ethical Behavior	Ethical Perception	0.681	0.000*	Accept Ha	Significant

judgments. They argued that other factors, such as individual values, personal experiences, and cultural backgrounds, have more profound effects on ethical perception. According to their findings, while sex can shape certain ethical perspectives, it may not be the primary determinant. Our analysis of the computed data revealed a p-value of 0.224 when examining the association between ethical behavior and sex. This p-value indicates that sex is not a significant factor influencing ethical behavior among the respondents. These findings align with previous research conducted by Johnson and Smith (2016) and Williams et al. (2015), affirming the notion that sex may not be a strong determinant of ethical decision-making. Furthermore, when considering ethical perception, we noted that the respondents' subjective understanding of ethical concerns, as measured by their responses to hypothetical scenarios, showed some variations between sexes. Females tended to exhibit a higher sensitivity towards certain ethical issues compared to males, supporting

Variable 1	Variable 2	r-value	p-value	Decision	Interpretation
Code of Ethics for Professional Accountants	Ethical Behavior	0.641	0.000*	Accept Ha	Significant
	Ethical Perception	0.677	0.000*	Accept Ha	Significant

the findings of Anderson et al. (2018).

**Table 7.** Significant difference between ethical behavior and ethical perception of the respondents when grouped according to their profile in terms of religion.

Variable 1	Variable 2	p-value	Decision	Interpretation
Religion	Ethical Behavior	0.573	Accept Ho	Not Significant
	Ethical Perception	0.788	Accept Ho	Not Significant

Legend: Independent Samples Kruskal Wallis Test at \*0.05 level of significance

Table 7 shows the significant difference between ethical behavior and ethical perception of the respondents when grouped according to their profile in terms of religion. Based on the computed data, ethical behavior (0.573) and ethical perception (0.788) were not significant and implies that religion is not a factor affecting the ethical behavior and ethical perception of the respondents. A research by F. Alshehri, M. Fotaki, and S. Kauser (2021) claims that the literature falls short in explaining how different facets of religion, such as practices and knowledge, affect moral behavior in organizations. Therefore, it is crucial to examine the processes that lead to the formation of diverse beliefs and to comprehend the elements that result in varying interpretations even within the same religious system. The concept that morality originates from religion, which is still prevalent in moral theology is no longer valid in modern philosophical debate. This claim does not imply, as some extremists may, that morality is unrelated to religion, but rather that morality is independent of religion.

**Table 8.** Significant relationship between ethical behavior and ethical perception  
 Legend: Spearman Rho Test at \*0.05 level of significance

Table 8 shows the significant relationship between ethical behavior and ethical perception. Based on the computed data, it was found that the computed r-value was 0.681 which was strong correlation and a p-value of 0.000\* less than the 0.05 level of significance and indicates that ethical behavior influence positively the ethical perception of the respondents. According to a study by G. Debes (2021), people who work together to attain a goal benefit from having ethical beliefs and values. Organizational survival depends on having shared objectives. In the light of the existence of educational organizations depends on ethical ideas and ideals. When the current context is taken into account, behavior and attitude are more important than ever.

**Table 9.** Significant relationship of ethical behavior and ethical perception to Code of Ethics for Professional Accountants  
 Legend: Spearman Rho Test at \*0.05 level of significance

Table 9 shows the significant relationship of ethical behavior and ethical perception to code of ethics for professional accountants. Based on the computed data,

findings revealed that ethical behavior (0.641, 0.000\*) and ethical perception (0.677, 0.000\*) were positively correlated to code of ethics for professional accountants. This implies that the higher the level of code of ethics for professional accountants of the respondents, the higher the level of their ethical behavior and ethical perception.

In the study conducted by L.F.G Plazas et al. (2022) entitled as "Ethical Behavior of the Public Accountant in the Exercise of the Profession" focuses on determining whether public accountants, specifically those who practice in San Jose de Cucuta, Colombia, practice the profession in accordance to the code of ethics. In the results of their study, it is stated that 38.3% of their respondents consider that the lack of ethical awareness is the factor that most influences professional ethical misconduct followed by a lack of knowledge of regulations.

An additional study that can support the significant relationship between ethical behavior and the Code of Ethics for Professional Accountants is the research conducted by Calamba and Rustico (2019), in which they concluded that the code of ethics that accountants acquire through their undergraduate studies and continuing professional development programs significantly assist accountants when resolving dilemmas and ethical issues. The Code of Ethics serves as their guidance to prevent any deviations from the mandate of the profession.

The research that was conducted by Cheong and Fong (2019) entitled as "Empirical Study of Ethical Perception of Accounting Students in Hong Kong" supports the claim that there is also a significant relationship between the awareness of the regulations in the Code of Ethics for Professional Accountants and accountancy student's ethical perception. Cheong and Fong presented different ethical dilemmas that internal auditors face in order to assess their perception. The findings of the survey concluded that education, ethics, and auditing courses remarkably assist students to become aware of unethical situations.

## 10. CONCLUSION

With the data gathered and based on the findings drawn, the researchers then concluded the following;

1. Based on sociodemographic parameters, the results showed that women comprise the majority of the respondents. In addition to what has been concluded in the data, the distribution of respondents indicated that Roman Catholic was the dominant denomination amongst the other organized religiosity.
2. The level of ethical behavior among the respondents was assessed based on the mean scores of various

items. The overall computed grand mean of 3.56 revealed that the majority of the respondents strongly agreed towards the level of their ethical behavior.

3. The data this study gathered also supported insights into the level of ethical perception among the respondents. The computed grand mean for ethical perception of 3.47 signifies that the majority of the respondents strongly agreed towards the level of their ethical perception.
4. The level of professional ethics among the respondents was also examined. The computed grand mean for professional ethics of 3.64 is an indicative score that the majority of the respondents strongly agreed towards the level of their professional ethics.
5. The normality test conducted using the Kolmogorov-Smirnov and Shapiro-Wilk tests revealed that the variables of ethical behavior, ethical perceptions, and the code of ethics for professional accountants did not follow a normal distribution. As a result, non-parametric tests such as the Spearman-rho, Kruskal-Wallis, and Mann-Whitney U tests were employed to assess significant relationships and differences.
6. The analysis also sought to identify any significant differences in ethical behavior and ethical perception when the respondents were grouped according to their sociodemographic profiles. The results indicated that there was a significant difference in the ethical perception of the respondents based on their sex.
7. There is no significant difference was found in the ethical behavior of the respondents based on their sex. When the respondents were grouped according to their religion, no significant differences were observed in both ethical behavior and ethical perception.
8. The analysis revealed a strong correlation between ethical behavior and ethical perception.
9. Additionally, the data showed that ethical behavior and ethical perception exhibited a positive connection with the code of ethics for professional accountants.

The data presented a comprehensive overview of the socio-demographic characteristics, ethical behavior, ethical perception, and professional ethics of the respondents. The findings highlighted the strong agreement of the respondents towards ethical behavior, ethical perception, and professional ethics, as well as the significant relationships between these

variables. The insights gained from this analysis can provide valuable implications for educational institutions and professionals in promoting and upholding ethical standards and principles within their respective fields.

## 11. RECOMMENDATION

The researchers make recommendations in accordance with the findings, which examined the attitudes and actions of Bachelor of Science in Accountancy (BSA) students about professional ethics in accounting. These are intended to improve ethical awareness and practices in the accounting profession and are geared towards educators, professional bodies, and students themselves.

### Educators and Curriculum Developers

**a. Integrate Ethical Training in Curriculum:** Develop comprehensive modules on professional ethics, emphasizing real-world scenarios and case studies. This integration should occur at various stages of the BSA program to reinforce ethical principles continually.

**b. Promote Active Learning:** Encourage active learning strategies like debates, role-plays, and group discussions on ethical dilemmas in accounting. This approach can foster critical thinking and ethical decision-making skills among students.

**c. Collaboration with Industry Professionals:** Facilitate guest lectures and workshops led by practicing accountants who can share real-life ethical challenges and solutions. Such interactions can bridge the gap between theoretical knowledge and practical application.

### Professional Accounting Bodies

**a. Mentorship Programs:** Establish mentorship programs where experienced accountants mentor BSA students. These programs can provide students with insights into ethical practices in the profession.

**b. Continuing Professional Education (CPE):** Develop CPE courses focusing on ethics and make them accessible or mandatory for students. These courses should be regularly updated to reflect current ethical challenges in the accounting field.

**c. Ethics Awareness Campaigns:** Conduct regular campaigns and seminars to keep ethics at the forefront of professional discussions. This initiative could include ethical dilemma workshops, webinars, and publication of ethics-related materials.

### Students

**a. Self-Education:** Encourage students to independently study and stay informed about the ethical standards and guidelines in the accounting profession. This can be achieved through reading

journals, attending seminars, and participating in online forums.

**b. Peer Discussions:** Promote peer discussions and study groups focusing on ethical issues. Such interactions can help students learn from different perspectives and understand the complexity of ethical decision-making.

**c. Engagement with Professional Bodies:** Motivate students to engage with professional accounting bodies, attend their events, and utilize their resources to enhance their understanding of professional ethics.

### Long Term Vision

The long-term goal should be to foster a culture where ethics is deeply embedded in the mindset of future accountants. Continuous efforts in education, professional development, and student engagement are key to achieving this vision. By nurturing ethically conscious accountants, the integrity and trustworthiness of the accounting profession can be upheld.

These recommendations are designed to create a comprehensive approach, addressing various stakeholders involved in shaping the ethical landscape of future accountants. Implementing these suggestions can significantly contribute to the development of a comprehensive ethical framework in the accounting profession.

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